



Don't throw the VAT out with the rubbish!

HMRC recently concluded that local authority commercial waste collection services are outside the scope of VAT.

This means that charities and other non-VAT registered organisations may be able to seek refunds of VAT charged in error by local authorities in respect of waste collection services.

There is no scope to reclaim VAT paid in respect of waste collection services provided by private contractors. However, HMRC's conclusion may be of interest to organisations appraising their waste collection contracts, now or in the future.

HMRC's conclusion does not affect VAT registered businesses.

If you would like any further information in this area, please contact our
Head of Charities, Tom Murray

Tel: 0131 260 7501 Email: tom.murray@gillespiemacandrew.co.uk