

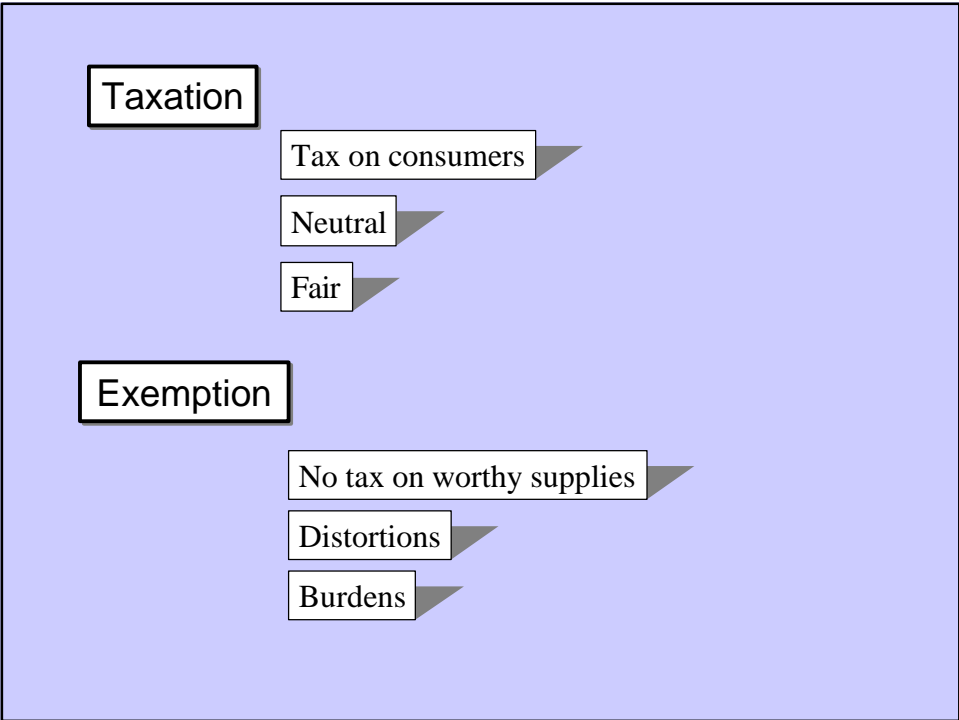
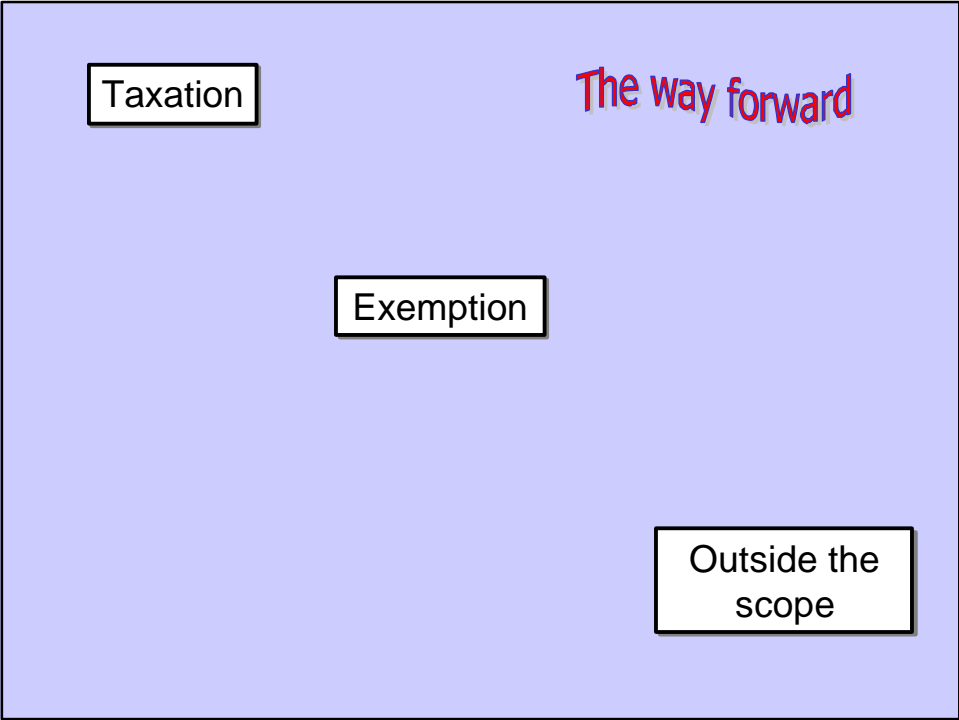
ECCVAT CONFERENCE

29 January 2003

Stephen Bill, Head of Unit C3
VAT & other Turnover Taxes

The VAT treatment of charities





Taxation

Standard Rates

Reduced Rates

Super Reduced and Zero Rates

Exemption

Abolition

Coverage

Harmonisation

Taxation

Standard Rates

Reduced Rates

Super Reduced and Zero Rates

Exemption

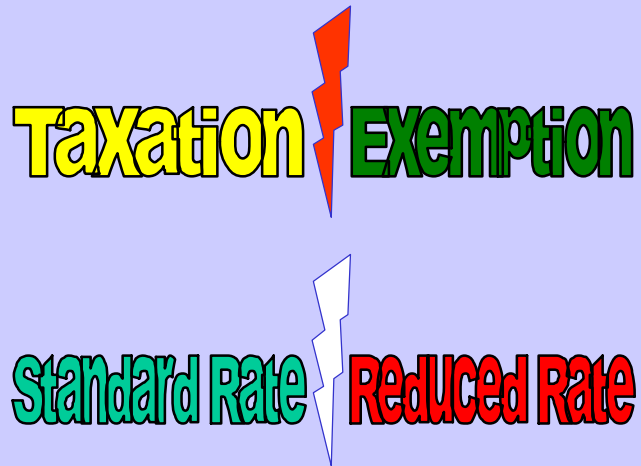
Abolition

Coverage

Harmonisation

Defining Borderlines

The way forward



The way forward

The VAT treatment of charities

Identify a real VAT problem

Identify what is achievable