

## SGU Club e-bulletin

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### VAT Update on Visitor Fee Income

**W**elcome to the latest edition of the Club e-bulletin which aims to keep you and your committee up to date with information on our range of services and other activities which support SGU and SLGA affiliated clubs.

#### ► VAT Update on Visitor Fee Income Tribunal Case—Bridport & West Dorset GC

We have been monitoring this case with advice from our VAT partners, VAT Services and are now advised that Bridport & West Dorset Golf Club has won its case at the First-Tier Tribunal, successfully arguing that Visitor Fee Income received by Members' Clubs is exempt from VAT and not standard rated (as viewed by HMRC). The full detail of the decision has not yet been published and HMRC has 56 days in which to lodge an appeal. **As such, clubs should continue to account for VAT on visitor green fee income until it has been confirmed whether HMRC is going to appeal the decision or not**

A detailed update for affiliated clubs is available [here](#) along with contact details for our recommended VAT advisors, VAT Services.

We strongly recommend that clubs consider this landmark ruling and take the professional advice necessary to determine whether this could be potentially beneficial to your club.

We hope you find the above information useful and we would be grateful if you could forward this information to other members of your Committee. Current and back dated issues of [club e-bulletins](#) are also available on our website.

Keep logging on to [scottishgolf.org](http://scottishgolf.org) for all the latest news, results and information from the Scottish Golf Union.

**The SGU Team**

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Questions or comments? Email us at [sgu@scottishgolf.org](mailto:sgu@scottishgolf.org) or call 01334 466477