



SCOTTISH GOLF
UNION



SCOTTISH LADIES'
GOLFING ASSOCIATION

ScottishGolfCARD

WHOLESALE BY CLUBS

Clubs affiliated to SGU and/or SLGA can purchase cards at a reduced rate of £5 per card and sell to Members at £10 per card.

Benefits:

- Increase sales of cards, therefore increasing benefits to club members and clubs.
- Generate income for clubs.
- Efficient administration.

How will this work?

- Clubs can order Scottish Golf Card's from the SGU Offices, minimum order of 10 cards.
- Clubs must pay for these cards in advance using the application form provided at a cost of £5 (inc. VAT) per card.
- The SGU will post the required number of cards to the club along with a pro forma. Clubs are required to complete the pro forma, recording the name of the club member against the card number of the card issued. The Club agrees to share this information with the SGU for administration purposes.
- Cards must be sold to the member for £10 (inc. VAT).
- Clubs must insert the expiry date on the card in the spaces provided, i.e. 12 months from date of purchase.
- If a club buys a number of cards and discovers that it can't sell them all, the SGU will provide a refund over and above 10 cards.

VAT – VERY IMPORTANT!!

- The Scottish Golf Card attracts VAT (currently at 20%). Accordingly both the wholesale price (£5) and the selling price (£10) are inclusive of VAT at 20%.
- It is essential that all sales, whether via a club or via the SGU Offices are at a unit price of £10 inclusive of VAT.
- Clubs can recover the VAT charged by the SGU as clubs are charging VAT on the onward sale to the member.
- If in doubt, please take advice from a VAT expert.