



Accident Rescue Charities VAT Waiver grant funding

Guidance on eligibility and how to apply

Introduction and background

1. In the 2017 Budget, the Chancellor announced a one-off grant fund to help accident rescue charities in England recover the cost of normally irrecoverable VAT. A fixed fund of no more than £100,000 has been made available for the grant during the 2018-19 financial year.
2. The Department of Health & Social Care (DHSC), working with HMT, will administer this grant funding scheme.
3. Grants will be awarded under Section 149-156 of the Health and Social Care Act 2008.

Summary of key dates

Activity	Time
Scheme launched	May 2018
Closing date for Expressions of Interest	30th June 2018
Applicants notified of outcome & award letters issued	August 2018
Closing date for Claim submissions	31st January 2018
Payments made	February/ March 2019

Parameters of scheme & eligibility

4. Expressions of Interested are being invited from:
 - o eligible accident rescue charities, for
 - o the VAT incurred on purchases of goods and services that do not normally qualify for VAT relief, such as rapid response vehicles and certain medical equipment.

5. Eligible organisations will be non-profit making organisations carrying out not for profit activities, with the following characteristics:

- Registered with the Charity Commission; and/or
- Corporate bodies limited company limited by guarantee/shares (registered at Companies House), or
- A Community Interest Company (registered at Companies House or CIC regulator), or
- A co-operative, or
- An Independent Provident Society, or
- New Charitable Incorporated Organisation (CIO), or
- None of the above, but the organisation has a formal constitution (set of rules) or governing document which shows its objectives and management structure, or
- None of the above (Provide Details). Please note we do not award grants to individuals, and be
- Based in England; and
- Operating as Accident Rescue Services, providing pre-hospital medical care at the scene of emergencies.

For organisations not registered with the Charities Commission, we will need to see your governing documents.

6. Organisations that are already entitled to recover VAT through a statutory VAT refund scheme administered by HM Revenue & Customs are not eligible to apply.

Consequently, Air Ambulance Charities and Search and Mountain Rescue Charities are not eligible to apply, as they already benefit from a statutory refund scheme.¹

7. Expenditure must have been incurred on the purchase of goods and services required for the provision of pre-hospital medical care at the scene of emergencies, and expenditure needs to take place during the period April 2018 to January 2019 inclusive. The grant will cover normally non recoverable VAT element of eligible purchases.

8. DHSC are not committing to spending the whole fund if it is undersubscribed. If the fund is oversubscribed we may introduce limits on the value of claims. In the event of excess demand, priority will be given to claims for VAT incurred on purchases of equipment used in the course of delivery of emergency care.

¹ Further information on the VAT refund scheme available to Search and Rescue and Air Ambulance charities can be found at [VAT Notice 1001: refund scheme for certain charities](#).

Expressions of interest and making a claim

9. At this stage organisations are being asked to provide an expression of interest in the scheme. Applicants are asked to provide information outlining:
 - the legal constitution of your organisation
 - the type and value of the expenditure you expect to incur
 - how you would be able to evidence the need for the planned spend during the period 1 April 2018 to 31 January 2019
 - the benefit and reach of impact your expenditure will have
10. The expression of interest is not asking organisations to make a commitment to spend. We will use the expressions of interest to understand the scale and type of demand. Organisations must submit their expression of interest on the word template provide by 30 June 2018, to the DHSC grants mail box: grants@dh.gsi.gov.uk
11. Organisations must submit an expression of interest to be eligible to claim funding.
12. Expressions of interest will be assessed to ensure that the organisation meets the criteria for grant funding under Section 149-156 of the Health and Social Care Act 2008.
13. Once Expressions of Interest have been received, DHSC will work with HMRC to ensure that claims cover VAT paid on goods and services that do not normally qualify for VAT relief.
14. Organisations will be notified whether their expression of interest has been accepted by end of August 2018, and successful organisations will be issued with an award letter, which they must sign and return.
15. Successful organisations should ensure that all costs are incurred by 31 January 2019 and be able to provide documentary evidence to support their claim at that time. Organisations cannot submit claims in excess of the expression of interest.
16. DHSC will release payment to successful organisations before 31 March 2019.

Seeking advice

17. If you are unsure about the eligibility criteria, or the process for submitting an Expression of Interest please contact the DHSC's grants team for assistance.

e-mail: grants@dh.gsi.gov.uk

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