



Homes  
England

Date: 30 October 2020

Our Ref: RFI3146

Tel: 0300 1234 500

Email: [infogov@homesengland.gov.uk](mailto:infogov@homesengland.gov.uk)

Making homes happen

██████████  
By Email Only

Windsor House  
Homes England – 6<sup>th</sup> Floor  
50 Victoria Street  
London  
SW1H 0TL

Dear ██████████

**RE: Request for Information – RFI3146**

Thank you for your recent email, which was processed under the Freedom of Information Act 2000 (FOIA). You requested the following information:

*The lease HE granted to Kings School Macclesfield states the rent as £240,000 pa inclusive of VAT.*

*Would you please clarify if HE invoiced the annual rent as*

*(1) £192,000 plus VAT ( £240,000 less 20% VAT )*

*Or*

*(2) £240,000 with no VAT being charged . In those circumstances what were the reasons for setting out an inclusive ( of VAT) rent but still charging £240,000.*

**Response**

We can confirm that we do hold the requested information.

The rent payable under the lease was £240,000 per annum. The rent was not subject to VAT as the site is not opted to tax, therefore the rent is an exempt supply for VAT purposes.

Information regarding VAT was provided to you in the internal review of a previous request, RFI3073, which we have repeated here for ease:

*It may be of assistance to you if I can explain in what circumstances VAT is payable on rents. The VAT status of land (other than residential land) is that it is usually exempt from VAT. A person or body holding a legal interest in land may contact HMRC and make an election that its interest in land will be chargeable to VAT. This is commonly referred to as making an election to VAT. The election to VAT can be made on any legal interest in the land so the freehold interest and leasehold interests may be dealt with separately. If the freehold of land is not elected to VAT then a landlord may not charge VAT on rents due in respect of that land.*

*There is a great deal of information on [gov.uk](https://www.gov.uk/guidance/opting-to-tax-land-and-buildings-notice-742a) about VAT on land and you may find this a useful starting point: <https://www.gov.uk/guidance/opting-to-tax-land-and-buildings-notice-742a>*

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In regard to the '*reasons for setting out an inclusive (of VAT) rent*' we can advise that this is a repeated request:

#### Section 14(2) – Repeated Requests

We have considered your request and have concluded that a response is refused under Section 14(2) of the FOIA.

Where a public authority has previously complied with a request for information which was made by any person, it is not obliged to comply with a subsequent *identical* or *substantially similar* request from that person unless a reasonable interval has elapsed between compliance with the previous request and the making of the current request.

On the 4 September 2020 we responded to a request which was identical to that of the above and also submitted by you, referenced RFI3073. Therefore Section 14(2) is engaged and maintained.

Once the first Section 14(2) refusal notice has been issued we will not continue to acknowledge or respond to repeated requests. Please take this as the first refusal notice. However, should a reasonable interval elapse before the request is resubmitted or if a new request is received from you that is substantially different in nature, we will process said request under the FOIA.

For reference, RFI3073 and our response is repeated below:

#### ***4 . The reason for agreeing a rent inclusive of VAT?***

I am able to confirm that Homes England does not hold the information detailed in your request. This is because there is no recorded information that falls within the scope of this question.

This response was upheld in the internal review of RFI3073, issued on 5 October 2020.

#### **Right to Appeal**

If you are not happy with the information that has been provided or the way in which your request has been handled you may request an internal review by writing to;

The Information Governance Team  
Homes England – 6<sup>th</sup> Floor  
Windsor House  
50 Victoria Street  
London  
SW1H 0TL

Or by email to [infogov@homesengland.gov.uk](mailto:infogov@homesengland.gov.uk)

You may also complain to the Information Commissioner however, the Information Commissioner does usually expect the internal review procedure to be exhausted in the first instance.

The Information Commissioner's details can be found via the following link



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<https://ico.org.uk/>

Please note that the contents of your request and this response are also subject to the Freedom of Information Act 2000. Homes England may be required to disclose your request and our response accordingly.

Yours sincerely,

**The Information Governance Team**

For Homes England

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