St John's College
Oxford

ALUMNI EVENTS AND VAT EXEMPTIONS AND CHARGES

Updated November 2025

As an educational charity St John's College is entitled to certain exemptions and reliefs in respect of VAT (Value Added Tax). Like any organisation, St John's College must charge VAT, where applicable on its income. Also, it must submit quarterly VAT returns. VAT is a significant cost to the College because it can recover only a small proportion of the VAT it incurs.

St John's College is liable for standard VAT on some of the events it holds for alumni. Below is a summary of the considerations the College uses when determining VAT treatment for alumni-events, as applied to universities, colleges, or other educational institutions in the UK and EU.

General Principle

Alumni events can fall under different VAT treatments depending on:

- Whether they are **social or educational** in nature.
- Whether there is **an admission fee or charge**.
- The **status of the organizer** (e.g. a charity, not-for-profit body or UK state registered education body).
- Whether the event is **fundraising** or **commercial**.

Alumni events exempt of VAT

When the event is fundraising in nature (e.g., organised for the sole benefit of the College or its charitable arm) and meets the criteria, then income from tickets/admissions may be exempt from VAT.
When the event relates to the College's educational supply (e.g. lectures, seminars, conferences) as St. John's College is an "eligible body", then supplies may be VAT-exempt.

Alumni events with VAT

If the event is purely social/engagement for alumni and there is a ticket price (for catering, accommodation and hospitality) income is taxable and the standard VAT rate will be applied. Students attending the fee-paying event will pay the ticket price but are generally exempt of paying the VAT.

Event Scenarios:

Free Alumni Events (No Charge)

If attendance is free and funded by the College's general budget, no VAT arises because there is no "supply" for VAT purposes.

However, the College cannot reclaim VAT on related costs (e.g. catering, venue hire) if the event has no direct taxable output.

Charged Events (Tickets or Fees)

If alumni are charged (e.g. £25 per head for dinner or a reunion event):

The charge is usually a standard-rated supply (20% VAT in the UK).

The College must account for VAT on the income if it is VAT-registered.

Input VAT on costs can be recovered proportionally.

Fundraising Events for Charities

If the institution is a charity and the event is primarily for fundraising, it may qualify for a VAT exemption (please see link below).

Fundraising events: exemption for charities and other qualifying bodies - GOV.UK

- The event must be promoted as a fundraising event.
- No more than 15 such events per year per location for VAT relief.
- Admission charges are VAT-exempt, and related costs cannot be reclaimed.

NB. St. John's College is a charity.

Educational Content (Lectures, Seminars, Talks)

If the alumni event includes educational elements (e.g., a lecture by faculty), it may qualify as VAT-exempt education under VAT Notice 701/30.

- The exemption applies if the institution providing the educational content is an eligible body (e.g., St. John's College, other UK state registered educational establishments or a not-for-profit body).
- Purely social or networking elements do not qualify for exemption.

Mixed Events

If an event includes both educational and social elements (e.g., a lecture followed by a dinner):

- You may need to apportion the charge between exempt (education) and taxable (hospitality) elements.

- Although HMRC accept that a buffet, lunch or dinner provided with an educational event can qualify for exemption.

St John's College –VAT Recovery

Where VAT has been charged, the College will recover the VAT on associated spending, where appropriate to do so.

Input VAT on costs is recoverable only to the extent that those costs relate to taxable supplies.

Where the event is exempt or non-business (free), input VAT is not recoverable.

St John's College VAT number

The College's VAT number is 195-2754-32.

Further information

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