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**Our ref** Wedding Ceremonies  
**Your ref**

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Dear Jonathan,

**CIPFA VAT Committee: Wedding ceremonies**

Firstly, I want to thank those members of the Committee who have provided us with information regarding the current treatment of various fees and charges made in connection with Civil Ceremonies.

HMRC have also been engaging with the policy holder for the Marriages and Civil Partnerships (Approved Premises) Regulations 2005, in order to confirm the scope of that regulation, particularly section 12 of that regulation as reproduced below:

**Fees**

12.—(1) An authority may, in accordance with paragraphs (2) to (4), determine a fee in respect of an application for or the renewal of an approval, and may determine that fee either for that particular application or renewal or for applications or renewals generally or of any particular class.

(2) A fee determined for a particular application or renewal shall not exceed the amount which reasonably represents the costs incurred or to be incurred by the authority in respect of that application or renewal.

(3) A fee determined for applications or renewals generally or of a particular class shall not exceed the amount which reasonably represents the average costs incurred or likely to be incurred by the authority in respect of an application or renewal, or, as the case may be, in respect of an application or renewal of that class.

(4) A fee determined in respect of an application or renewal may not include an amount representing costs incurred in respect of any review or possible review under regulation 9 unless and until such a review is requested in relation to that application or renewal; but where such a review is requested an authority may determine an additional fee in respect of that application or renewal in accordance with paragraph (2) or (3), taking into account only the additional costs arising from review.

(5) Any authority may charge a fee in respect of an application or renewal, or an amount on account of such fee, even though it may not yet have incurred any cost in respect of that application or renewal.

(6) The superintendent registrar in whose presence persons are married on approved premises shall be entitled to receive from them a fee of an amount determined by the authority as reasonably representing all the costs to it of providing a registrar and superintendent registrar to attend at a solemnization.

(7) Where a civil partnership registrar for any area attends when two people sign the civil partnership schedule on approved premises, the authority for that area shall be entitled to receive from them a fee of an amount determined by it as reasonably representing all the costs to it of providing the civil partnership registrar to attend at the formation.

(8) An authority may set different fees under paragraphs (6) and (7) for different cases or circumstances.

The policy holders have confirmed that the guidance quoted within section 12 enable an authority to charge a fee in relation to the attendance of a registration official (i.e. registrar, Superintendent Registrar) to conduct a statutory marriage service or witness the signing of a civil partnership document.

Section 12(8) is not intended to provide Authorities with a power to include within their fee any costs or charges associated with the use of the approved premises themselves. Any fees for the use of the premises is a separate matter from the statutory fee itself. So for example, an additional charge made where a couple optionally require a larger room, hire a separate venue, or request other optional services fall outside the scope of Section 12.

HMRC's view is that any charge made that exceeds the fee reasonably representing the cost to the authority for the provision of a registrar or superintendent registrar, for larger room hire and other optional extras will, in the vast majority of circumstances, be liable to VAT at the standard rate.

HMRC do not consider that such charges are likely to qualify for the exemption from VAT under Item 1 of Group 1, Schedule 9 VATA 94 because the supply is unlikely to be simply the making available of a room, but the provision of an approved room for a civil wedding ceremony. The supply goes beyond the mere passive letting of land and therefore outside the scope of the exemption for leasing or letting of property.

Although the facts of the case in the UT decision of *Blue Chips Hotel Limited vs The Commissioners for Her Majesty's Revenue and Customs* UT/2016/0138 are not on all fours with the examples we have seen from the Authorities reviewed, we believe there is some read across to the principles established.

The responses that were submitted to HMRC from the Authorities selected showed that there was some inconsistency and therefore a need to clarify the position through the Committee.

I realise that the Committee may want to discuss further or take a little time to consider the impact of the contents of this letter.

Yours sincerely,

Chris Palmer