



Help and Advice

Northern Synod Office, 4 College Lane, Newcastle upon Tyne NE1 8JJ (0191-232 1168)

Bulletin 70: TRADING AND VALUED ADDED TAX

The Help & Advice Group was set up by Synod in 2009, to support local churches in being informed and effective in their life and mission. The group was disbanded in 2014, as part of a simplification of Synod committees, and its work continues through the Trust Officer, under the oversight of the Trust's Property Subgroup. We are willing to try to provide specific advice on particular topics. Please get in touch if you have questions or suggestions.

This article is part of a series giving an overview of particular subjects of interest for local churches. We also circulate general updates from time to time. Bulletins will also be posted on the website <http://urc-northernsynod.org/help-advice-bulletins>, with direct links to other websites.

Where readers are directed to web-based resources, the Synod Office is willing to respond to reasonable requests for printed out information for readers without web access, although they may find it more satisfactory to follow up their interest through their local library's web access.

Trading and VAT

HMRC has updated its guidance on trading and VAT. This explains reliefs from tax available to charities that sell goods and services to the public. These include trading in furtherance of the church's primary purpose (such as sale of religious books or provision of rites of passage), fundraising, and where trading is small relative to the church's overall income.

For more information, consult the guidance.

<https://www.gov.uk/guidance/charities-and-trading>

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