

**Local Action Group Project Application**  
**VAT declaration form**

**This declaration must accompany all applications for RDPE Local Action Group grant aid.**

VAT is complex and applicants should take advice where their position is unclear.

The principle of public grant funding is that VAT will not be paid against a claim for reimbursement of project costs. This is because the project organisation ought to be able to recover VAT under the usual means through the HM Revenue and Customs. However, VAT can be included on a claim for reimbursement of project costs where the VAT is non-recoverable, because the project organisation is not itself VAT registered.

All applicants should assume that VAT is not recoverable unless a declaration is made on this form.

Applicants should seek advice from an accountant or a VAT specialist, before submitting an application for grant aid. They can also seek advice from HM Revenue and Customs. <http://www.hmrc.gov.uk/index.htm>

Please declare below, by ticking the relevant box, whether the project organisation will be claiming for reimbursement of VAT incurred in project costs during the life of the project.

**The Project Organisation is not registered for VAT and VAT will be included in grant claims for reimbursement of project costs.**

**The Project Organisation is registered for VAT and will claim for reimbursement of VAT through the HMRC.**

**Please use this space to make any comments on the issue of recovery of VAT for the project costs.**

**Signed by applicant:**

**Name of applicant:**

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**Date:**

**Applicant organisation**

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**Name of project**

**Plain Action reference number:**

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