

Agenda Item Ref: Item 9b – To recharge the Trust £139.31 for VAT reclaimed from HMRC incorrectly on the energy bills for the Signal Box (re the advice received from PS-Tax).

Report	<p>The parish council has been claiming VAT back from HMRC on the energy bills for the Signal Box since the energy supply was installed. The clerk was advised by Public Sector Tax to pay the last 4 years' worth of VAT wrongly claimed back to HMRC through the VAT 126 reclaim done half yearly for the council , as good housekeeping practice. HMRC are not overly concerned with other formalities unless the owed amount is more than £10k. The parish council has overpaid £139.31 since 01/04/2020 and so, the question is, does the parish council want to reclaim these funds back from the Villages Trust?</p> <p>The Trust is responsible for the VAT payments on energy supply to the Signal Box because it is metered supply straight to the premises.</p> <p>The parish council can continue to reclaim the VAT back on consumables and other utilities, i.e. telephone/broadband for the Signal Box under the terms of the lease.</p>
Issues	None
Proposed by:	Clerk
Clerk's Office contacted	n/a
Date:	05/09/24