



**RHONDDA CYNON TAF COUNTY BOROUGH COUNCIL**

**RECORD OF DECISIONS OF THE EXECUTIVE**

**DECISION MADE BY: Cabinet    DATE DECISION MADE: 10<sup>th</sup> MAY 2018**

**Agenda Item: 9**

**SUBJECT:  
VAT EXEMPTION ON THE SUPPLY OF SPORTING SERVICES**

**Cabinet Members Present  
County Borough Councillors:**

A.Morgan (Chairman), R.Bevan, A.Crimmings,  
C.Leyshon, R.Lewis, M.Norris & J Rosser.

**Cabinet Member Apologies  
County Borough Councillor:  
M. Webber & G Hopkins**

**Other County Borough Councillors  
In Attendance:  
M Griffiths**

**1. DECISION MADE:**

**Agreed –**

1. To note the outcome of the Court of Justice of the European Union in the case of the London Borough of Ealing (Case C 633/15);
2. To implement the exemption on the supply of sporting services from 1<sup>st</sup> June 2018;
3. To note the one-off financial windfall from the backdated claims and the impact on the 2018/19 revenue budget;
4. That the resource be set aside into an earmarked reserve for Invest to Save initiatives; and
5. That the on-going financial savings be factored into the Council's Medium Term Financial Plan from 2019/20.

**2. REASON FOR THE DECISION BEING MADE:**

The need to provide Members with the position and the financial implications of a VAT exemption on the supply of sporting services.

**3. LINKS TO CORPORATE PRIORITIES / FUTURE GENERATIONS – SUSTAINABLE DEVELOPMENT.**

The report supports the Council's corporate priority 'Living within our Means'.

**4. CONSULTATION UNDERTAKEN PRIOR TO DECISION BEING MADE:**

- None

**5. PREVIOUS CONSIDERATION BY A COMMITTEE OF THE COUNCIL**

- None

**6. PERSONAL INTERESTS DECLARED:**

- None

**7. DISPENSATION TO SPEAK (AS GRANTED BY STANDARDS COMMITTEE):**

- N/A

**8. (a) IS THE DECISION SUBJECT TO CALL-IN BY THE OVERVIEW AND SCRUTINY COMMITTEE:**

YES  NO

**Note:** This decision will not come into force and may not be implemented until the expiry of 5 clear working days after its publication i.e. **18<sup>th</sup> May, 2018** to enable it to be the subject to the Call-In Procedure in Rule 17.1 of the Overview and Scrutiny Procedure Rules.

**8. (b) IF NO, REASONS WHY IN THE OPINION OF THE DECISION-MAKER THE DECISION IS DEEMED EXEMPT OR NON APPLICABLE:**

7. COUNCIL FUNCTION (CALL IN IS THEREFORE NON APPLICABLE):-

Reason:.....N/A.....

8. URGENT DECISION:-

Reason:.....N/A.....

**8. (c) IF DEEMED URGENT - SIGNATURE OF MAYOR OR DEPUTY MAYOR OR HEAD OF PAID SERVICE CONFIRMING AGREEMENT THAT THE PROPOSED DECISION IS REASONABLE IN ALL THE CIRCUMSTANCES FOR IT BEING TREATED AS A MATTER OF URGENCY, IN ACCORDANCE WITH THE OVERVIEW AND SCRUTINY PROCEDURE RULE 17.2:**

N/A

.....  
(Mayor)

.....  
(Dated)



.....  
(Proper Officer)

10<sup>th</sup> May, 2018  
(Dated)