



Guidance Note No. 1

Value Added Tax and the  
Listed Places of Worship Grant Scheme

Under the Listed Places of Worship Grant Scheme it is now possible to reclaim VAT paid on all work to bells and bell frames, including the supply of bell ropes and professional fees directly related to work on the bells, provided certain conditions are met. In this context bells includes the fittings such as headstocks, wheels, stays, clappers and pulleys.

The Scheme applies throughout the United Kingdom and to listed places of worship of all religious and faith groups. Much relevant information is to be found on the Scheme's website [www.lpwscheme.org.uk](http://www.lpwscheme.org.uk), from which application forms may be downloaded.

The principal conditions are:

- The sole or main use of the building concerned must be as a place of public worship open to the general public for at least six services a year. School and college chapels are not generally eligible, but redundant churches might be – see the website for details.
- The building must have been listed by Historic England (formerly English Heritage), CADW, Historic Scotland or the Northern Ireland Environment Agency.
- The items in respect of which the claim is being made must have been undertaken or supplied by a VAT registered contractor or supplier and the invoice, including the VAT, must have been paid.
- The relevant invoices must be VAT invoices and must accompany the application. They must be submitted within 12 months of the invoice date. Scanned copies or photocopies are acceptable.
- The minimum value of eligible invoices is £500 (although a number of smaller invoices may be submitted together). Only one invoice (or group of invoices) of less than £1,000 may be submitted by a place of worship per year. There is no limit on the submission of invoices with a value of more than £1,000.



Central Council of Church Bell Ringers  
"Registered Charity number 270036"

## Bell Restoration Committee

Potential applicants are strongly advised to study the guidance notes on filling in the application form on the website. Further advice can also be obtained from the Scheme's office at:

Topmark (LPOW)  
160 Bath Street  
Glasgow  
G2 4TB

Tel: 0845 013 6601

*This and other guidance notes produced by the Bell Restoration Committee may be downloaded free of charge from the Bell Restoration Committee section of the Central Council of Church Bell Ringers web site: [www.cccbr.org.uk/bellrestoration](http://www.cccbr.org.uk/bellrestoration). Please check the web site to ensure you have the latest issue.*