

The Association of Golf Course Owners – Abbotsley Golf Club – St. Neots PE19 6XN
Chairman: Vivien Saunders OBE PhD FCMI (Solicitor – retired)
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North Region: Peter Roberts. South Region: Ross Noades

Fighting for fair VAT and tax in golf for 20 years

Mr Femi Olagundoye
VAT Directorate
VAT Liability Policy Team
Room 3/34
100 Parliament Street,
London
SW1A 2BQ

29th August 2014

Email: femi.olagundoye@hmrc.gsi.gov.uk

Dear Mr Olagundoye

Re: Freedom of Information Act 2000 – HMRC golf days

We have researched the issue of golf societies and golf corporate days and come to the conclusion that HMRC is actually the largest, or one of the largest, customers for golf societies in the United Kingdom. Our case is that HMRC failed to address the judge at the First Level Tribunal in the Bridport case not simply through incompetence or lack of knowledge but because of the vested interest HMRC has in golf societies and obtaining preferential treatment at member-owned golf clubs.

Please could you provide me with the following information:

1. John Robson was reported in 2011 as running the HMRC national golf tournament with qualifiers from 16 regional events. This is an annual event. Please disclose the 16 clubs where these regional events were held in 2012, 2013 and 2014.
2. State the venue of the final HMRC tournament event in 2012, 2013 and 2014
3. State the number of participants in each of these events and the entry fee paid by each participant
4. State the total fees paid to golf clubs hosting these events in 2012, 2013 and 2014
5. State the total fees paid by HMRC for golf days in 2011, 2012, 2013
6. State the number of golf events held nationally through HMRC by the Revenue and Customs Sports League (RCSL) in 2011, 2012, 2013 and 2014, naming the venues and which each was held and the number of participants
7. State the total amount of golf fees paid by RCSL for golf days in 2011, 2012, 2013 and to date in 2014
8. State the number of golf events held nationally through HMRC by the federation of your retired revenue officers (FOCERRSA) in 2011, 2012, 2013 and 2014, naming the venues and which each was held and the number of participants

9. The HMRC golf team of Messrs Mason, Brattan, Godley, Kershaw, Munro and Wilson won the Civil Service Golf Society Championships at the Notts Golf Club (Hollinwell) in 2009. Please state the fee paid for this team to participate, to whom it was paid and the fee paid to Notts Golf Club for hosting the event.
10. Clarify where HMRC held its golf day(s) in Northern Ireland for 2014 and the fee paid to each club that hosted one of your golf days.

If you refuse to answer these questions, as doubtless you will, we will copy this to the European Commission as part of our request that the European Commission takes infraction proceedings against the United Kingdom for the distortion in the VAT treatment of golf and sport. We say that HMRC has a vested interest in the VAT treatment of golf societies and green fees and failed to defend the Bridport case properly as a result.

This association has raised a protest about the refund of VAT on 'green fees' following the decision in the Bridport case. Our case is that much of the income reported in golf club accounts as 'green fees' is the golf element of society and corporate days which were not supplies to persons. We have demonstrated that with Bridport the 'green fees' included the golf element paid on a corporate day of AugustaWestland Ltd – the vast defence company. We have also demonstrated that much of the income included as 'green fees' in club accounts is from fees paid to the clubs from commercial concerns that sell golf on their courses – Groupon, travel companies and so on – and that these supplies are not made by the clubs but by commercial concerns. They are therefore not supplies made by non-profit making organisations. Despite the way KPMG misled the First Level Tribunal and the judge as to the nature of 'green fees', the European VAT Directive cannot allow VAT refunds other than supplies a) by non-profit making organisations and b) to persons

Yours sincerely,

Vivien Saunders

Vivien Saunders

For and on behalf of the Association of Golf Course Owners (1993)