No

Exceeds “reasonable”? eg; events and alcohol provided

Business only meeting–reasonable refreshments?

Partners/directors only

No

Input tax blocked

Subsistence for staff member/director/partner?

No

No

Input tax Blocked

All input tax claimable

All claimable

Claimable if reasonable in scale



Copyright © 2015 Marcus Ward Consultancy Ltd

Do not modify or reproduce without written permission

For guidance only

Entertainment is defined as hospitality of any kind, eg;

* Provision of food and drink
* Provision of accommodation (eg; hotels)
* Provision of theatre and concert tickets
* Entry to sporting events and facilities
* Entry to clubs and nightclubs
* Use of capital assets such as yachts and aircraft for entertaining.

Claimable

Yes

Claimable if evidence held

Yes

Claimable if evidence held

Yes

Yes

Apportion input tax

No

All input tax claimable

Charge to Spouse?

Yes

Input tax Blocked

No

Yes

Spouses attend?

No

Staff hosting?

Yes

Staff entertainment?

No

Output tax charge on “private benefit”

Yes

Yes

Overseas clients?

Input Tax incurred on business entertainment

No

Client/customer training – reasonable refreshments?

No

**VAT – Business Entertainment Input Tax Recovery**