

## Registration of Student Unions

This document should be read in conjunction with section 5 of the VAT Consolidation Act 2010 (VATCA 2010)

Document last reviewed September 2019

---

### 1 Introduction

Student Unions are associations, usually unincorporated bodies, of students at colleges or universities formed to look after student interests. They are elected from the general body of students. The elected officers of the union, for example, the president, vice-president, secretary or treasurer, etc., run the offices of the union with the objectives of providing better recreational and academic services to students.

Usually, by agreement with the college authorities, unions are permitted concessions by which they provide goods or services to students, for example, bar, shop, entertainment, dances, etc.

### 2 Registration of Student Unions

Activities such as those referred to in the second paragraph above are taxable. Where it is clear that the value of such taxable supplies exceeds the relevant registration threshold, then the union is obliged to register for VAT. Requests for registration of individual sub-committees of the union engaging in separate activities should be refused. In such cases the union itself should be registered as a body of persons. However, where in the past separate registrations have been allowed these should not be disturbed.

When registering a union, it is necessary to ensure that the computer record reflects that the union is the registered person. The record should also show details such as the name and address of the officer responsible in the case of a body of persons. Section 107 of the Value-Added Tax Consolidation Act (VATCA) 2010 refers.

A copy of the rules and regulations, for example, the Memo and Articles of Association of the union should be obtained and retained on the file for reference.

### 3 Student Unions providing catering services

If a Students' Union provides catering services to students in a college or university, the service may be regarded as qualifying for the exemption set out in paragraph 5(b) Schedule 1 of the VATCA 2010.

However, it should be noted that the exemption does not extend to the provision of catering services to staff of the college or members of the public. In this case, where the value of such services provided exceeds €37,500, then the Students' Union is required to account for VAT in respect of same.

### 4 Appropriate district action

The existence of Student Unions in any university or third-level college in Districts should be examined and the turnover established.

Where the turnover indicates that a union should be registered and no record of a VAT registration exists then enquiries and, if necessary, follow-up action, should be taken to register the union as appropriate.