
Listed Places of Worship Grant Scheme

The grant scheme, which effectively gives a VAT rebate on work of repair to the actual fabric of a church building, will be paid on all eligible work. The rebate rates are:

Work carried out between	Rebate rate
1 st April 2001 and 31 st March 2004	12½%
1 st April 2004 and 30 th November 2008	17½%
1 st December 2008 and 31 st December 2009	15%
1 st January 2010 and 31 st March 2011	17½%

For invoices submitted relating to works started before 1st April 2004 but finished after this date, applicants will need to declare in their application forms the percentage of work carried out on or after 1st April 2004 if the invoice does not make this clear.

To receive a grant:

- a) your building must be listed;
- b) the work must be for repair or maintenance to the building itself - walls, roofs, drains, windows and window glass, floors, doors, stairs, etc. This also includes works of redecoration and work to lightning conductors. (Claimants who have previously had applications to works on lightning conductors rejected should re-submit this application with their next claim.) Repair or maintenance of certain fixtures and fittings, such as bells, organs, clocks and pews, is also included. Further details can be found on the web site below.
- c) the value of any VAT to any external (i.e. churchyard) features, including churchyard walls, must be deducted.
- d) you must have original VAT receipts. Copies are not admissible.
- e) the cost of work (which can be for several smaller jobs over a period of time) must be for an accumulated amount of more than £1,000 excluding VAT, and carried out by VAT-registered contractors.

Professional fees are not eligible before 22nd March 2006, but are eligible for fees incurred on or after that date.

If you are receiving a grant from English Heritage or another body and which includes a VAT element in its calculation (some grants in 2001 included this before the rate was known) you will be required to repay the grant proportion of the VAT back to that body.

Application forms and further advice is available in three ways:

- i) by ringing the helpline: 0845 601 5945
- ii) by writing to:
Listed Places of Worship Grant Scheme,
PO Box 609,
Newport,
NP10 8QD,
South Wales
- iii) by looking up the website www.lpwscheme.org.uk

Additional information and advice is available from the DAC team:

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