## CULTURE, RECREATION & TOURISM CABINET MEMBER MEETING

Agenda Item 56

**Brighton & Hove City Council** 

## **Addendum**

The effect of the recent announcement by the Government on the reduction in the rate of VAT has a minimal effect on the library service. Of the total income target for 2008/09 of £420k, only £35k relates to services which are subject to the standard rate of VAT. This is broken down into room hire charges to external organisations (£20k) and printing and copying fees (£15k).

With room hire charges, fees are quoted exclusive of VAT so customers will simply pay the reduced rate of VAT from 1st December 2008. The printing and copying fees are paid via coin boxes on the copiers and printers in the libraries. This means it would be impractical to make the adjustment, in order to pass on the lower charge to the customer. However, the sum involved is negligible, less than £100 for the December 2008 to March 2009 period.