

Meeting of:	Cabinet
Date of Meeting:	Thursday, 26 March 2026
Relevant Scrutiny Committee:	Resources Scrutiny Committee
Report Title:	Parkwood Leisure to Become Agent of the Vale of Glamorgan Council
Purpose of Report:	To establish Parkwood Leisure as an agent of the Vale of Glamorgan Council in order to take the benefit of HMRC VAT changes introduced for the provision of leisure services in 2023
Report Owner:	Joint Report of Executive Leader and Cabinet Member for Performance and Resources and Cabinet Member Leisure, Sport and Wellbeing
Responsible Officer:	Joint Report of Director of Corporate Resources and Director of Environment and Housing
Elected Member and Officer Consultation:	Director of Environment and Housing, Monitoring Officer/Head of Legal and Democratic Services, Operational Manager Leisure, Operation Manager Accountancy
Policy Framework:	This report is matter for Executive decision by the Cabinet.
<p>Executive Summary:</p> <ul style="list-style-type: none"> • Changes to HM Revenues & Customs (HMRC) VAT treatment of leisure services which came in to force in November 2023 enable previously irrecoverable VAT to be collected. • These only initially applied to Council run services, but it is possible to put agency arrangements in place with a third party provider and such arrangements are now in place in a small number of Local Authorities. • The Council proposes establishing an agency model with Parkwood Leisure which would enable £245K of VAT to be recovered which Parkwood have advised it would not expect a share but for further investment in Leisure Services; this would more than deliver the saving commitment in the 2024/25 Budget. There will not be a full £245K saving in 2026/27 due to a part year impact as well as one off set up costs and ongoing administrative cost. • Parkwood have put in place a new delivery vehicle for delivery of the contract, Active Communities Together Limited ACT replacing Legacy Leisure. • To enable the costs of set up to be recovered, the Council is seeking external legal advice on the procurement risks associated with a modification and extension of the Council's existing contract with Parkwood or otherwise undertaking a new procurement process pursuant to which a new contract is awarded to Parkwood by way of direct award. 	

Recommendations

1. That Cabinet approves in principle the implementation of an Agency Model for the delivery of Leisure Services, with Parkwood Leisure Limited acting as the Council's disclosed Agent and the Council acting as VAT Principal.
2. That Cabinet approves in principle either (a) the modification and extension of the Leisure Management Contract or (b) the award of a new agency agreement to Parkwood Leisure Limited by way of direct award, subject to receipt of external legal advice and finalisation of negotiated terms in line with all statutory requirements.
3. That Cabinet approves in principle the appointment of Active Communities Together (ACT) as sub-agent for operational delivery, subject to the completion of the necessary agreements.
4. That Cabinet delegates authority to the Director of Environment and Housing in consultation with the Head of Finance/s151 Officer and Monitoring Officer/Head of Legal and Democratic Services to undertake all actions required to implement the new arrangements in accordance with statutory and contractual requirements.
5. That Cabinet delegates authority to the Director of Environment and Housing to implement any operational protocols required to give full effect to the agency arrangements, including (but not limited to (a) schedules of service (agreed at quarterly contractor meetings to minute these changes) (b) financial reporting procedures (c) customer facing processes and systems necessary to ensure correct VAT treatment.
6. That Cabinet requests Officers to bring back a further report once external legal advice has been obtained and negotiations have concluded, confirming the finalised contractual arrangements, the updated financial position and the implementation timetable.

Reasons for Recommendations

1. To enable the Council and Parkwood Leisure to release benefits available from the HM Revenues & Customs (HMRC) VAT changes announced in 2023 by implementing a compliant Agency Model.
2. To ensure that the contractual route selected, either modification and extension of the existing contract or the award of a new agency agreement is lawful, informed by external legal advice, and aligned with statutory procurement requirements and VAT Regulations.
3. To incorporate Active Communities Together (ACT) into the delivery arrangements as sub-agent, enabling operational delivery through the new delivery vehicle identified by Parkwood Leisure. To allow officers to take the actions required to implement the new arrangements efficiently and in accordance with all statutory, financial and contractual requirements and to deliver savings built into the Council's 2024/25 Budget.

4. To ensure that any consequential amendments to existing leisure operating schedules, policies or financial arrangements required to facilitate the agency model in ensuring continuity of service delivery.
5. To ensure that appropriate delegated authority is in place to implement any operational protocols required.
6. To ensure Cabinet is fully sighted on the final contractual structure, financial implications, and implementation timetable, following the conclusion of the negotiations and receipt of external legal advice.

1. Background

- 1.1 There has been a long run case regarding the treatment of VAT by leisure centres. Back in 2010 Chelmsford City Council requested that HMRC treat its leisure centres as non-business for VAT purposes. The case took until 2022 to be resolved with the Upper Tribunal finding in its favour and HMRC issues new guidance on the matter. However, the guidance was short and was not as comprehensive as was hoped for leaving a number of key questions unanswered especially the VAT status of a number of categories of income. Nevertheless, it had established that leisure centres could be 'non business' if run by a Local Authority. Following further discussion between with Local Authorities and CIPFA new more comprehensive guidance was issued in November 2023.
- 1.2 The new rules apply only when leisure services are provided by a Local Authority. However, whilst the Council's leisure services are run through a contracted arrangement with Parkwood Leisure the VAT benefits can be realised by making the Parkwood Leisure an agent of the Vale of Glamorgan Council. As such the Council becomes the 'principal for the purposes of VAT albeit there are no significant changes to customer facing delivery.
- 1.3 HMRC Manual VTAXPER35500 sets out that an agent is "a person who acts for or represents someone else (the principal) with the consent of both parties. An agent arranges supplies of goods or services between the principal and a third party" and that this can include" obtaining goods or services for the principal (i.e. a buying agent) or finding customers for the agent to sell to."
- 1.4 The Council was aware of the new VAT arrangements and the potential to act as an agent for a contracted provider when it set its budget in March 2024 and included a saving of £70K. However, whilst at this time there were Local Authorities with directly provided leisure service benefiting from the new VAT arrangement there were no Authorities that had an agency arrangement in place with contract providers to take the benefit.

2. Key Issues for Consideration

- 2.1 **Agency Model**
- 2.2 The Council has sought legal and tax advice on establishing an agency arrangement for delivering its leisure services with Parkwood and has also had access and made contact with Local Authorities who have already put agency

arrangement in place in recent years. One of these Authorities has put this agency arrangement in place with its own wholly owned leisure company and a second has put the arrangements in place with a third party contractor. This has given reassurance to the Council to bring forward these proposals at this time.

2.3 Table One below sets out the irrecoverable VAT incurred by Parkwood Leisure over the past five years due to the level of VAT exempt income it generated. Based on this historical information and the current budgeted activities of Parkwood Leisure it is estimated that £245K could be recovered and shared equally between the Council and Parkwood Leisure.

2.4 Table One – Irrecoverable VAT

	£K
2022/23 Actual	202
2023/24 Actual	250
2024/25 Budget	245
2025/26 Budget (estimated)	272

2.5 The finance team have been provided with actual figures from Parkwood for 2022/23 and 2023/24 and budgeted 2025/26 which have been validated on a sample basis. Figures have not been sought from Parkwood for earlier years as 2020/21 and 2021/22 would have been significantly distorted due to Covid.

2.6 The new VAT treatment for the various income streams along with the former treatment for comparison are set out in Appendix One.

2.7 There are three different VAT treatments include in the Appendix:

- i. Non Business – VAT does not need to be charged on sales to customers and all VAT incurred on purchases can be recovered. The November 2023 guidance moved a large amount of leisure income into this category and hence the high level of savings estimated above.
- ii. Taxable – VAT at 0%, 5% or 20% should be added. It is possible to avoid passing these costs to customers by treating some of it as outside scope, exempt and zero rated. Staff costs and pension contributions are treated as outside scope; insurance, financial and terminal charges are treated as exempt; water/sewerage costs are zero rated.
- iii. Exempt – VAT does not need to be added but associated VAT costs cannot be recovered. This again is a contributor to the current irrecoverable VAT by Parkwood.

2.8 Parkwood Leisure currently operates the following centres and the Agency Model applies to them all:

- Barry
- Cowbridge
- Penarth
- Llantwit Major

- Barry Sports Centre (defined parts).

2.9 The current contractual relationship between the Council and Parkwood Leisure will need to be amended to implement the Principal and Agency model. However, whilst there are some significant process and transactional changes set out below which will have an impact on both the Council and Parkwood teams these arrangements will have no or minimal impact on customer facing delivery.

2.10 There are six tests which must be satisfied for an Agency arrangement to meet HMRC requirements. There are set out below, the first test applies specifically to sales of goods by an agent, whereas the other five apply also to services.

- i. Title – if the agent is selling goods on behalf of the principal, ownership (or title) must remain with the principal; the agent should never assume ownership of the principal’s goods.
- ii. Identity – the services bought or sold by the agent on behalf of the principal must be identifiable.
- iii. Value – the principal must know the exact value at which goods or services have been bought or sold on its behalf.
- iv. Separation – the value of the agent’s service must be separately identifiable from the main supply and should generally be known to the principal.
- v. No change – the agent’s intervention cannot alter or change the direction of the main supply between buyer and seller.
- vi. Nature and value – agents generally cannot alter the nature or value of supplies which they arrange for their principal.

2.11 External advice has been sought from PSTax and the initial assessment confirmed the proposed arrangements between the Council and Parkwood Leisure for the future management and operation of the Council’s leisure facilities would be sufficient to meet the HMRC’s tests. However, the work on the contract is not fully complete and the form of the contract will change if a new contract is awarded as opposed to the existing contract being modified. This is because the award of a new contract would allow for the entering into of a single agency agreement without the need to refer to the existing leisure management contract (as varied). Parkwood Leisure have been refining and have been working with their own external advisors to satisfy themselves that the amendments are appropriate. The Council is working closely with Parkwood and has sought external legal advice, the outcome of which will influence the form of the contract. The following paragraphs set out how the tests are likely to be met and the changes being made to the current operating arrangements.

2.12 Title. “If the agent is selling goods on behalf of the principal, ownership (or title) must remain with the principal; the agent should never assume ownership of the principal’s goods.”

2.13 This test is relevant where Parkwood Leisure sells goods in the Council’s name. The existing contract did not specifically cover how the purchase of goods would be handled under the agency structure. An agency agreement cannot simply give

a general confirmation that Parkwood Leisure will be appointed as the Council's agent to manage the facilities and facilitate the delivery of leisure services. The final form of the agreement will confirm all fixed and loose equipment and retail goods will be purchased by Parkwood Leisure in the Council's name.

- 2.14** A new clause is being included which sets out that the Contractor shall purchase or lease New fixed or portable equipment as agent for the Council. The title of these items will therefore be held by the Council. The Contractor must adopt the 'Agency VAT' accounting process when acquiring these items for the Council. In effect, the Contractor will buy and then immediately sell on these items to the Council, accounting for input VAT and output VAT in the same VAT period. The Council will therefore own all items of fixed or portable equipment.
- 2.15** Also, in the Agency Agreement is provision that Parkwood Leisure will also sell goods in the Council's name. The same 'Agency VAT' accounting procedure will apply to these purchases by Parkwood Leisure, so that the Council will own all retail stock.
- 2.16** Therefore, title in all goods will sit with the Council. This would be sufficient for the first agency test.
- 2.17 Identity.** "The services bought or sold by the agent on behalf of the principal must be identifiable."
- 2.18** This relates equally to any services Parkwood Leisure would be expected to receive from third parties, as it does to the service it will provide in the Council's name. In the context of the leisure agency structure, this test will relate to the latter (i.e., services provided). It also relates more to the clear identification of the relationship within the contractual agreements than to any customer facing materials. The parties will need to make clear which services (i.e. sports facilities, merchandise, premises letting, catering and other food and drink sales) are to be provided by Parkwood Leisure as Agent, and which will be delivered as Principal. Where the service has been provided by Parkwood Leisure as Agent and it is a taxable supply (e.g., a non-sports letting under an option to tax), the Council's VAT registration number will need to appear on any receipts or invoices issued to customers.
- 2.19** The existing contract was not sufficiently clear on which services such as sports facilities, merchandise, lettings, catering, food and drinks sales etc. are to be provide by Parkwood as the agent or the Council as Principal. The final form of the agreement will both clearly identify that Parkwood Leisure will act as the Council's agent in the delivery of the leisure services and the management and operation of the facilities. Any subsequent amendments to the scope/nature of services would need to be signed off by the Director of Environment and Housing.
- 2.20** This would be sufficient for the second agency test to be met.
- 2.21 Value.** "The principal must know the exact value at which goods or services have been bought or sold on its behalf."

- 2.22** This refers to the need for the Principal to be informed on a regular basis (in this context, monthly) of the gross value of the income received on supplies made in its name. Where the supplies are taxable supplies, the Council will be liable to account for output VAT within its monthly VAT return.
- 2.23** Regarding the purchase of goods, it has been evidenced above that Parkwood Leisure will act as agent so that all fixed and loose equipment and retail goods are owned by the Council. The value of these items will be known to the Council through the adoption of the Agency VAT accounting procedure, as this will involve Parkwood Leisure issuing a VAT invoice to the Council. This can be a separate VAT invoice or an identifiable taxable charge line alongside Parkwood Leisure's taxable Agency Fee and Operating Cost Recharge.
- 2.24** For the goods and services sold in the Council's name, the monthly reporting by Parkwood Leisure will show the value split between any non-business and taxable sales. This allows the Council to report output VAT on taxable sales and supply the necessary value information as required by this test.
- 2.25** This would enable the third agency test to be met.
- 2.26** **Separation of Values.** "The value of the agent's service must be separately identifiable from the main supply and should generally be known to the principal."
- 2.27** As described above, Parkwood Leisure will be acting as Principal in the provision of leisure facility management services under the Leisure Operating Contract. The Agency Fees that Parkwood Leisure will be due to charge to the Council will be consideration for a taxable supply by Parkwood Leisure to the Council and so Parkwood Leisure will charge standard rate VAT on the fees. This test requires the Agency Fee to be separately identified in the routine monthly reporting and invoicing provided by Parkwood Leisure and is to be part of the new contractual arrangement.
- 2.28** The term 'main supply' (in this context) relates to the goods and services delivered by Parkwood Leisure as the Council's agent, whereas the 'value of the agent's service' relates to Parkwood Leisure's costs that will be recharged under the Agency Fee and Operating Cost Recharge. The 'separation' test should be met, as these values will be separately identified in the monthly reporting.
- 2.29** This enables the fourth agency test to be met.
- 2.30** This is a major change to the existing arrangements and does will create an additional administrative burden for the Parkwood and Council teams but only at minimal cost compared to the VAT benefit.
- 2.31** **No Change.** "The agent's intervention cannot alter or change the direction of the main supply between buyer and seller."
- 2.32** This test is simply that the presence of the Agent in the service delivery must not change the nature of the supply that the customer is receiving from the Principal. The HMRC guidance provides no further information as to how this test should be applied or examples of instances in which it would say the test had not been met. In summary, the test should, therefore, be met if Parkwood Leisure delivers

the services to the customers in the same way that the Council would have done had it been the direct provider.

- 2.33** The final form of agreement will provide clear boundaries to the extent of Parkwood Leisure's involvement as the Council's agent, that it is limited to the delivery of leisure services and the sales of retail items at the leisure facilities. The 'no change' test should be met as PSTax does not believe that the terms under which Parkwood Leisure is being engaged will alter the nature of the supply between the Council and the users of the leisure facilities.
- 2.34** The fifth test would also be met.
- 2.35** **Nature and Value.** "Agents generally cannot alter the nature or value of supplies which they arrange for their principal."
- 2.36** This final test relates both to the prices that the Agent will charge when selling goods or services as Agent, and to the VAT status of the supplies they make. Regarding the price, although the Agent can be given authority to negotiate prices for the services to be delivered as Agent or can provide advice and guidance to the Principal in setting the prices, the final decision for setting service prices will fall on the Principal. Regarding the VAT status, the involvement of the Agent in the arrangements must not result in a change to the VAT liability for the supply. By this it means that the same VAT liability would apply to the supplies by the Agent, as would have applied to those same supplies if made directly by the Principal. This will be the case for all supplies made by Parkwood Leisure, as the Council's Agent, from the leisure facilities. The prices will be established as part of the Council's annual Fees and Charges report to Cabinet. There will be a delegation to the Director of Environment and Housing to make any in year changes.
- 2.37** A Schedule to the final form of agreement will confirm that the Council will set the fees and charges, albeit in consultation with Parkwood Leisure. Parkwood Leisure will influence but not control the value of the supplies it makes in the Council's name.
- 2.38** This would satisfy the nature and value test
- 2.39** **Legacy Leisure**
- 2.40** Parkwood Leisure has previously operated delivery of the contract through Legacy Leisure.
- 2.41** However, it is looking to change this arrangement and work with a new organisation, Active Communities Together Limited which is a charitable community benefit society formed under the Cooperatives and Community Benefit Societies Act 2014 (registered no. 9132) and supervised by the Financial Conduct Authority. It is recognised by HMRC as an exempt charity, which means it benefits from all the fiscal privileges of a charity but is not subject to the same level of regulation and enjoys more flexibility. It has independent board members with many years' experience in leisure management and operations.
- 2.42** Parkwood wants to work with an organisation that is dedicated to providing the Agency Model rather than one which operates a hybrid/mix of arrangements,

which gives rise to additional complications and associated risks. It has identified Active Communities Together Limited (ACT), with a strong and experienced board of trustees, as being the perfect organisation to take this forward. Ultimately it believes that ACT will become its subcontractor of choice which will simplify its arrangements by only operating with one subcontractor, as opposed to the three that Parkwood currently works with, Legacy being one of them.

2.43 Contract Extension

2.44 There are administrative costs for Parkwood to set up and run the Agency Model. At present the Parkwood and Legacy Leisure contract with the Council runs to 31st December 2029. The service was originally tendered in 2012 with a 10 year plus a potential further five years contract awarded. This was extended to seven years five months in 2022 following some delays in extension negotiations due to the Covid Pandemic.

2.45 As there are several changes to the contract, the Council is seeking external legal advice on the procurement risks associated with a modification and extension of the Council's existing contract with Parkwood or otherwise undertaking a new procurement process pursuant to which a new contract is awarded to Parkwood by way of direct award. Which route is chosen will influence the steps required and notices required to be published by the Council.

2.46 Other Matters

2.47 Under 'Separation of Values', one of the six texts outlined above there are significant additional monthly VAT and Financial Requirements required. Officers from the Council and Parkwood have been liaising to determine the exact nature of these and workshops are being scheduled to finalise the precise nature of these.

2.48 As part of the contract modification or award of a new contract a Schedule of Condition will be undertaken for each of the leisure centre to provide a baseline position for future negotiations around maintenance and dilapidations. As part of standard practice conditions are routine undertaken and there three currently underway for the outstanding centres.

2.49 As part of the work to put in the new arrangements' insurance provisions are being reviewed and also the split in repairs and maintenance responsibilities between the Council and Parkwood. There are no changes in the responsibilities but the descriptions/text are being made clearer.

2.50 Attribution of Savings

2.51 Parkwood Leisure have advised that the Council can benefit solely from the VAT efficiencies, subject to 50% being reinvested into contract sites, and are not seeking a share under these new arrangements. There are also additional costs for the Council arising from the administrative changes set out above. These cannot be managed from existing capacity and the additional resource will need to be a first charge on the Council's financial benefits before releasing the £70K saving in the budget. This still needs to be worked through in detail but the £70K

was built on the assumption that the financial benefit would be shared and it is likely that the net saving will be greater than the £70K commitment.

3. How do proposals evidence the Five Ways of Working and contribute to our Well-being Objectives?

- 3.1** The proposals put in place long term arrangements for delivery of leisure services to the residents of the Vale of Glamorgan.
- 3.2** The Council has worked in a collaborative manner with its existing contractor to drive out efficiencies in the delivery of these services without a detrimental effect on the service users.
- 3.3** In terms of the Five Ways of Working, as set out in the Wellbeing of Future Generations act, the following applies.
- 3.4** Long Term: The proposals contained within the report will assist in securing the long-term future of the Council's leisure centre service by providing further financial benefits to both the Council and its operating partner, Parkwood Leisure. The Agency model will also provide a foundation for further development of the contract with the objective of enhancing the customer experience such as the proposed development of the former C1V call centre into an exciting new additional recreation space at Barry Leisure Centre.
- 3.5** Collaboration: The Leisure Management Contract is a good example of a collaboration project within the Council demonstrating how an external 'not for profit' organisation, Active Communities Together Limited, and the Council can work together to provide quality services that are sustainable, accessible and planned for the long term.
- 3.6** Integration: The proposed agency model would create a closer working relationship between the Council and Parkwood Leisure further strengthening the partnership that has benefited both parties, and, more importantly, customers using Vale of Glamorgan Leisure Centres since 2012.
- 3.7** Involvement: The Agency Model is presently being adopted by a number of Local Authorities in partnership with their service providers. Parkwood Leisure is involved in discussions with various of their Local Authority partners as the benefits of the model become more apparent.
- 3.8** Prevention: The Leisure Centres already make a significant contribution to the Council's well-being objectives. Remaining fit and healthy is the best prevention known for residents to enjoy healthy lives and the Agency Model will assist in further demonstrating the Council's commitment to long term health objectives to its residents and visitors by further securing the future of the Leisure Centre service at a time of budget restraints.

4. Climate Change and Nature Implications

- 4.1** None arising directly from this report.

5. Resources and Legal Considerations

Financial

- 5.1 As set out in the body of the report the move to an agency model in the delivery of Leisure Service was one of the efficiencies approved by Council as part of the Budget considerations in March 2024.
- 5.2 The new arrangements will more than deliver the £70K saving built into the budget. The Council will have a sole share in the £245K and officers are currently working to identify the set up costs and impact of the ongoing administrative arrangements which are likely to be in the order of £25K but still being evaluated.

Employment

- 5.3 There are no employment considerations, Parkwood will continue to be the employer of the leisure workforce.

Legal (Including Equalities)

- 5.4 The legal implications are as set out in the report but specifically the Council has obtained legal and tax advice on establishing an agency arrangement for delivering its leisure services with Parkwood. Additionally, the Council has consulted with Local Authorities that have implemented similar arrangements in the current financial year. One Authority has established this arrangement with its own wholly owned leisure company, while another has done so with a third-party contractor. This has provided the Council with the confidence to proceed with these proposals.
- 5.5 The current contractual relationship between the Council and Parkwood Leisure will need to be amended to implement the Principal and Agency model. While there are significant process and transactional changes, the impact on customer-facing delivery it is considered will be minimal.
- 5.6 Six tests must be satisfied for an Agency arrangement to meet HMRC requirements:
- **Title:** Ownership of goods sold by the agent on behalf of the principal must remain with the principal.
 - **Identity:** Services bought or sold by the agent on behalf of the principal must be identifiable.
 - **Value:** The principal must know the exact value at which goods or services have been bought or sold on its behalf.
 - **Separation of Values:** The value of the agent's service must be separately identifiable from the main supply and be generally known to the principal.
 - **No Change:** The agent's intervention cannot alter or change the main supply between buyer and seller.
 - **Nature and Value:** Agents generally cannot alter the nature or value of supplies arranged for their principal.

- 5.7** Legacy Leisure: Parkwood Leisure previously operated through Legacy Leisure but plans to work with Active Communities Together Limited (ACT), a charitable community benefit society formed under the Cooperatives and Community Benefit Societies Act 2014, registered number 9132 and supervised by the Financial Conduct Authority, recognised by HMRC as an exempt charity. ACT will become Parkwood's subcontractor of choice, simplifying arrangements.
- 5.8** Contract Extension: Parkwood has requested an extension of the contract to 31st December 2034 to fully realise the benefits of the Agency Model. The Council is seeking external legal advice on the procurement risks associated with a modification and extension of the Council's existing contract with Parkwood or otherwise undertaking a new procurement process pursuant to which a new contract is awarded to Parkwood by way of direct award.

6. Background Papers

None.

Appendix One

Income Stream	New	Former
Admissions	Non Business	Taxable
Sports Membership	Non Business	Taxable
Facility Hire – Sports (Block Booked)	Non Business	Exempt
Facility Hire – Sports (Not Block Booked)	Non Business	Taxable
Baths/Shower/Locker	Non Business	Taxable
Courses (Including Gym Induction)	Non Business	Exempt
Courses (Schools with Own Instructor)	Non Business	Taxable
Hire of Sports Equipment	Non Business	Taxable
Creche	Non Business	Non Business
Parties (Sport)	Non Business	Taxable
Parties (Non Sport)	Taxable	Taxable
Sale of Equipment	Taxable	Taxable
Hire of a Park for an LA hosted Event	Non Business	Taxable
Hire of a park for a Third Party Sports Event	Exempt	Exempt
General Lettings (No Option to Tax)	Exempt	Exempt
General Lettings (Option to Tax)	Taxable	Taxable
Catering Concessions (No Option to Tax)	Exempt	Exempt
Catering Concessions (Option to Tax)	Taxable	Taxable
Catering Sales (In House)	Taxable	Taxable
Courses (Non Sport)	Exempt	Exempt