

Reclaiming VAT for Year R children in receipt of Early Education Funding (EEF)

FAQs

What details are required on the VAT invoice?

Please ensure your school's name and address is included, along with the date that the invoice was raised.

It is preferred that you show the net amount (i.e. how much EEF was received for your Year R child/ren) **and** the VAT amount. You should note that the net amount is received through your headcount submission on the Provider Portal, so that only the VAT is left as owing on the invoice.

What is the turnaround time for VAT invoices to be paid?

When you raise an invoice, make sure you include a date on it. All 'suppliers' (i.e. anyone SCC pays) are set up with payment terms which are usually 30 days, so the payment date will be calculated from the invoice date and paid accordingly (within 30 days).

When should I send my VAT invoice?

You should wait until you have received your final balance of EEF for the term before raising your invoice. This will either be at half term when you are paid based on your headcount task submission, or the end of term if you need to complete the additional headcount task.

Remember: you can only send us **one** invoice per term.

Who should I send my VAT invoice to?

Please send your invoice via email to: provider.portal@suffolk.gov.uk

Is there guidance available for how invoices to parents should look?

You must make it clear how many hours of EEF have been used on your invoices to parents, but it is not necessary to include the monetary amount of EEF. Please refer to the Statutory Guidance for further clarity around invoices and the clarity you need to provide: [Early education and childcare \(effective from 1 April 2025 - GOV.UK\)](#)

Do parents need to pay VAT on EEF-funded hours?

No. The Early Education Funding (EEF) hours are free to parents and are outside the scope of VAT. Independent schools should not charge VAT on the funded hours. Parents may, however, be charged VAT on any *additional* hours or optional services provided beyond the funded entitlement (such as lunches or wraparound care).

If VAT has been charged to parents in error for EEF-funded hours, this should be corrected and the VAT reimbursed to the parents. The school can then adjust its VAT return accordingly.

If you have any other queries, please email: provider.portal@suffolk.gov.uk