

**Extended chalet licence**  
**[Ticklock Ltd \[2010\] UKFTT 284 \(TC\)](#)**

This case involved whether license extensions to existing chalet owners is consideration for an exempt supply over land or a standard rated seasonal pitch. The taxpayer had always treated these as exempt but HMRC challenged this on the basis that they fell within the exclusion from exemption under Schedule 9 Group 1 excepted item 1(f) 'the provision of seasonal pitches for caravans and the grant of facilities at caravan parks to persons for whom such pitches are provided'.

In finding for HMRC, the Tribunal placed emphasis on the restrictions in the licence which prevented the owner from occupying the chalet as a main residence even though the park was open all year and the license extension was for 20 years.