Using the template in Europe or the United States

The template is written for the UK. To use it in the EU or the United States, most organisations change the four things below. Public bodies, grant-funded projects and some regulated firms have extra rules, listed under special cases.

European Union	What to change	Who to ask
All sections	Currency. Show amounts in euro or your own currency, say which, and use it in every table.	Your finance team
Costs	Tax. VAT applies across the EU, but each country sets its own rates. Whether you can reclaim the VAT on the project's costs depends on what your organisation does: banks and insurers, for example, generally cannot. Say whether the figures include VAT.	Your country's tax authority
Costs, Financial summary	Accounting. Listed groups use international standards (IFRS); other organisations follow their own country's rules. Agree which costs are investment and which are running costs. Under IFRS, setting up a supplier's cloud software is often charged as an expense rather than recorded as an asset.	Your finance team and auditor
Commercial approach	Buying. Follow your own purchasing rules and name the approval each step needs.	Your procurement team
Special cases	Public bodies generally have to tender when the estimated contract value, excluding VAT, reaches the relevant EU threshold. Public money paid to a business may be State aid. Banks, insurers and other financial firms have rules on buying technology services (DORA).	Your legal or regulatory advisers

United States	What to change	Who to ask
All sections	Currency and style. Show amounts in dollars, and use US spelling, job titles and date formats.	Your finance team
Costs	Tax. There is no VAT and no federal sales tax. Many states and cities charge sales tax, each at their own rate. Say whether the figures include it.	Your state and local tax authorities
Costs, Financial summary	Accounting. Companies and charities follow US GAAP; state and local governments follow GASB standards. Agree which costs are investment and which are running costs. Under US GAAP, cloud software fees are generally running costs where the contract includes no software licence.	Your finance team and auditor
Commercial approach	Buying. Follow your own purchasing rules and name the approval each step needs.	Your procurement team
Special cases	Federal agencies use set discount rates (OMB Circular A-94) and federal buying rules (the FAR). Spending a federal grant brings its own rules on buying and costs (2 CFR Part 200). Public companies have rules on financial controls, including who authorises spending.	Your legal or regulatory advisers

Sources: the statements above were taken from official pages read on 3 October 2026. The pages are listed at policysight.com/templates/business-case. Version 1.0, next review April 2027.

This guide is a starting point, not legal or regulatory advice, and PolicySight Ltd is not a law firm. It is a list of things to check. It is not complete and law changes. Have your own advisers confirm what applies to you before you rely on it.