## Agresso tax codes - Allocation Table

<table>
<thead>
<tr>
<th>Nature of the transaction</th>
<th>Treatment</th>
<th>Unit in the supplier</th>
<th>VAT fully claimable</th>
<th>Unit in the customer</th>
<th>VAT partially claimable</th>
<th>VAT net claimable</th>
</tr>
</thead>
<tbody>
<tr>
<td>Freely-given donation or a no-strings funding grant</td>
<td>Outside the scope of VAT</td>
<td>N/A</td>
<td>N</td>
<td>N</td>
<td>N</td>
<td>N/A</td>
</tr>
<tr>
<td>UK supply of goods or services</td>
<td>Falls within Schedule 9 VAT Act</td>
<td>Exempt</td>
<td>X</td>
<td>Z</td>
<td>Z</td>
<td>Z/A</td>
</tr>
<tr>
<td>Supplies received where 'deemed place of supply' is outside the UK</td>
<td>Outside the scope of VAT</td>
<td>N/A</td>
<td>N</td>
<td>N</td>
<td>N</td>
<td>N/A</td>
</tr>
<tr>
<td>Deemed place of supply outside of the UK</td>
<td>Where customer has provided EU VAT Number, otherwise UK supply.</td>
<td>0%</td>
<td>ZD</td>
<td>ZD</td>
<td>XX</td>
<td>XX</td>
</tr>
<tr>
<td>Dispatch of goods from UK to a country outside the EU</td>
<td>Zero-rated</td>
<td>0%</td>
<td>Z</td>
<td>Z</td>
<td>N</td>
<td>N</td>
</tr>
<tr>
<td>Supply of a taxable service to a non-EU customer</td>
<td>Zero-rated</td>
<td>0%</td>
<td>E</td>
<td>E</td>
<td>N</td>
<td>N</td>
</tr>
<tr>
<td>Movement of goods into UK from an EU country</td>
<td>Deemed acquisition of goods subject to VAT self-charge 20%</td>
<td>20%</td>
<td>N</td>
<td>N</td>
<td>N</td>
<td>N</td>
</tr>
<tr>
<td>Import of services from anywhere outside the UK</td>
<td>VAT payable to HMRC via agent or duty deferment account 20%</td>
<td>20%</td>
<td>N</td>
<td>N</td>
<td>N</td>
<td>N</td>
</tr>
</tbody>
</table>

### Relevant Information

#### Schedule 7
- Domestic Fuel and Power
- Installation of energy saving materials
- Women's sanitary products
- Residential Conversions
- Residential Renovations

#### Schedule 8
- Food
- Sewerage & Water
- Books
- Construction of certain buildings
- Transport
- Aids for the Handicapped

#### Schedule 9
- Land
- Finance
- Education
- Sport
- Charity fund raising events

#### Deemed place of supply outside of the UK
- Overseas Flights/Accommodation
- Overseas Land
- Telephone calls made and received overseas
- Electronic services received overseas

#### Colour Code
- Income
- Out of UK
- Partially Recoverable Department
- Irrecoverable Department