

Agresso tax codes - Allocation Table			INCOME		EXPENDITURE								
Nature of the transaction	Treatment	VAT Rate	UoK is the supplier		UoK is the customer								
			Net Amount	Gross Amount	VAT fully claimable			VAT partially claimable			VAT not claimable		
					Net Amount	Gross Amount	VAT Only	Net Amount	Gross Amount	VAT Only	Net Amount	Gross Amount	VAT Only
Freely-given donation or a no-strings funding grant	Outside the scope of VAT	N/A	N	–	NN	NN	–	NN	NN	–	NN	NN	–
UK supply of goods or services	Falls within Schedule 9 VAT Act	Exempt	X	–	XX	XX	–	XX	XX	–	XX	XX	–
	Falls within Schedule 8 VAT Act	0%	Z	–	ZZ	ZZ	–	ZZ	ZZ	–	ZZ	ZZ	–
	Falls within Schedule 7A VAT Act	5%	U	U9	UF	–	–	UP	–	–	UI	–	–
	Not in Sch. 7A, 8 or 9 VAT Act	20%	S	S9	SF	FS	TO*	SP	RS	TP	SI	IS	TI
Supplies received where 'deemed place of supply' is outside the UK	Outside the scope of UK VAT	N/A	–	–	NN	NN	–	NN	NN	–	NN	NN	–
Despatch of goods from UK to an EU country	Where customer has provided EU VAT Number, otherwise UK supply.	0%	ZD	–	–	–	–	–	–	–	–	–	–
Despatch of goods from UK to a country outside the EU	Zero-rated	0%	Z	–	–	–	–	–	–	–	–	–	–
Supply of a taxable service to an EU business customer	Where customer has provided EU VAT Number, otherwise UK supply.	0%	R	–	–	–	–	–	–	–	–	–	–
Supply of a taxable service to a non-EU customer	Zero-rated	0%	E	–	–	–	–	–	–	–	–	–	–
Movement of goods into UK from an EU country	Deemed acquisition of goods subject to VAT self-charge	20%	–	–	NR	–	–	NE	–	–	NG	–	–
	Falls within Schedule 8 (zero VAT Act) VAT self-charge zero-rated	0%	–	–	NZ	–	–	NZ	–	–	NZ	–	–
Movement of goods into UK from outside the EU	VAT payable to HMRC via agent or duty deferment account	20%	–	–	NX	–	–	NX	–	TP	NX	–	TI
	Falls within Schedule 9 VAT Act	Exempt	–	–	NX	–	–	NX	–	–	NX	–	–
Import of services from anywhere outside the UK	Falls within Schedule 8 VAT Act	0%	–	–	NZ	–	–	NZ	–	–	NZ	–	–
	Not in Sch. 8 or 9 VAT Act	20%	–	–	NS	–	–	NC	–	–	NH	–	–

* Used in conjunction with account code 8400

Relevant Information				
Schedule 7	Schedule 8	Schedule 9	Deemed place of supply outside of the UK	Colour Code
Domestic Fuel and Power	Food	Land	Overseas Hotels/Acomodation	Expenditure
Installation of energy saving materials	Sewerage & Water	Finance	Overseas Land	Income
Women's sanitary products	Books	Education	Telephone calls made and received overseas	Fully Recoverable Department
Residential Conversions	Construction of certain buildings	Sport	Electronic services received overseas	Partially Recoverable Department
Residential Renovations	Transport	Charity fund raising events		Irrecoverable Department
	Aids for the Handicapped			
	Charities			