VAT Decision tree – Page 3
(Research Projects)

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Does the expenditure relate to a medical project?

Yes

Does the expenditure relate to medically qualifying goods?

Yes

Does the expenditure relate to a Framework 7 (FP7) project?

Yes

Does the funder or "customer" receive any goods, services, benefits or any rights in return for the funds?

Yes

What is the rate of VAT on the invoice?

20%

Does the service fall in to any of the following?

- Insurance and Finance – e.g. bank charges
- Health services – by a registered practitioner
- Postal services – provided by Post Office
- Education
- Sporting services
- Entrance fees to museums, art galleries and zoos

Yes

No

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Contact Research Services

Yes

No

No

Yes

It is likely that this is a non-business supply with the funder being a funding Council, a charity or the government. These are therefore outside the scope of VAT.

It is likely that this a business supply with the funder being a business. It could be that they or the University retain intellectual property rights. This is therefore VATable.

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