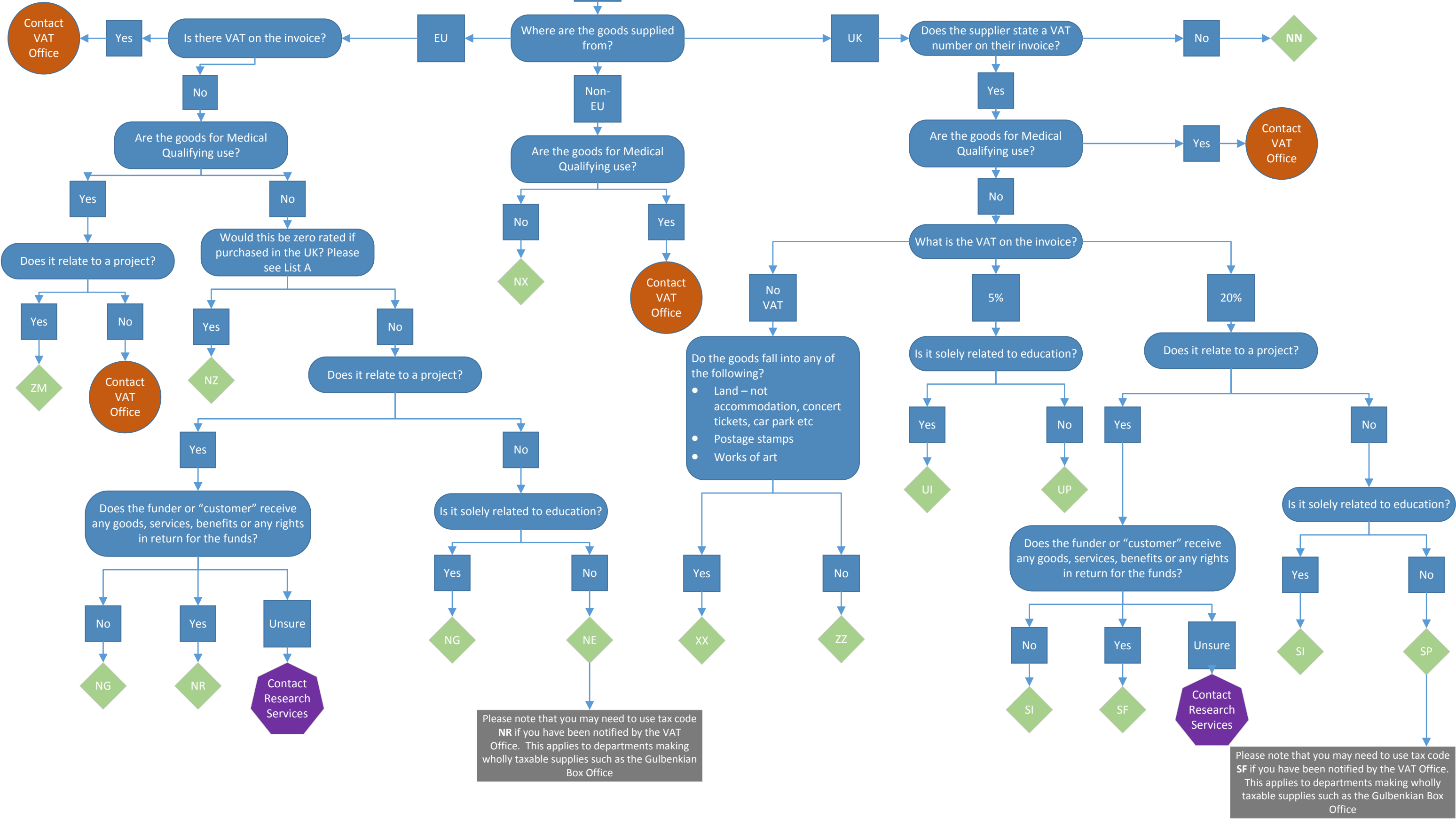


# VAT Decision tree

**PLEASE NOTE:-** When contacting the VAT Office ([VAT@kent.ac.uk](mailto:VAT@kent.ac.uk)) to aid discussion please scan a copy of the invoice if available or provide further details of the order

- List A - Zero rated Goods**
- Books – including magazines, newspapers, brochures, leaflets and pamphlets
  - Milk – including tea bags, cocoa and coffee (not prepared)
  - Food – not in the course of catering and no luxury items – please contact [VAT@kent.ac.uk](mailto:VAT@kent.ac.uk) if unsure



From page 1  
(START HERE)

PLEASE NOTE:- When contacting the VAT Office (VAT@kent.ac.uk) to aid discussion please scan a copy of the invoice if available or provide further details of the order

