VAT Decision tree

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.

START HERE

Does the invoice relate to goods or services?

SERVICES

GO to page 2

GOODS

Does the supplier state a VAT number on their invoice?

UK

No

Yes

Are the goods for Medical Qualifying use?

EU

Non- EU

Are the goods for Medical Qualifying use?

What is the VAT on the invoice?

5%

20%

Is it solely related to education?

Does it relate to a project?

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

Is it solely related to education?

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

Do the goods fall into any of the following?
- Land – not accommodation, concert tickets, car park etc
- Postage stamps
- Works of art

Are the goods for Medical Qualifying use?

Are the goods for Medical Qualifying use?

Contact VAT Office

Yes

No

Is there VAT on the invoice?

Are the goods for Medical Qualifying use?

Are the goods for Medical Qualifying use?

Contact VAT Office

Yes

No

Would this be zero rated if purchased in the UK? Please see List A

Does it relate to a project?

Additional information:
- Land – not accommodation, concert tickets, car park etc
- Postage stamps
- Works of art

Please note that you may need to use tax code NR if you have been notified by the VAT Office. This applies to departments making wholly taxable supplies such as the Gulbenkian Box Office.

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 if unsure

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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.

Does the invoice relate to charity funded advertising?
- Yes: Where did the supply take place?
- No: Does the invoice show a UK VAT registration number?
- No: Contact VAT Office
- Yes: Where is the supplier based?
  - UK: Does the supplier state a VAT number on their invoice?
    - 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
      - Unsure: Contact Research Services
    - No: Does the service relate to accommodation, conferencing, catering or transport?
      - No: Is there VAT on the invoice?
        - Yes: Contact VAT Office
        - No: Does the service fall into the following categories of Finance, Education, Insurance or Hire of land?
          - No: Does it relate to a project?
            - Yes: Does the funder or “customer” receive any goods, services, benefits or any rights in return for the funds?
              - Yes: Is it solely related to education?
                - Yes: Contact VAT Office
                - No: Unsure
              - No: Unsure
            - No: Does the funder or “customer” receive any goods, services, benefits or any rights in return for the funds?
              - No: Unsure
              - Yes: Contact Research Services
          - Yes: Does the service fall into 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
            - Unsure: Contact Research Services
        - No: Does it relate to a project?
          - Yes: Does the funder or “customer” receive any goods, services, benefits or any rights in return for the funds?
            - Yes: Is it solely related to education?
              - Yes: Contact VAT Office
              - No: Unsure
            - No: Unsure
          - No: Does the funder or “customer” receive any goods, services, benefits or any rights in return for the funds?
            - No: Unsure
            - Yes: Contact Research Services

Please note that you may need to use tax code NS if you have been notified by the VAT Office. This applies to departments making wholly taxable supplies such as the Gulbenkian Box Office.