

The Procurement Office
The University *of* Liverpool

ZERO RATING OF VAT
MEDICAL & VETERINARY RESEARCH,
DIAGNOSIS TRAINING AND TREATMENT

2010

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ZERO RATING OF VAT FOR USE IN MEDICAL & VETERINARY RESEARCH, DIAGNOSIS, TRAINING AND TREATMENT

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THE VAT ACT 1994 SCHEDULE 8 - ZERO-RATING: GROUP 15 - CHARITIES ETC

(The following extract from The VAT Act 1994 relates to Zero Rating. Items that are applicable to the university are in **bold**.)

Item

No:

1 The supply by a charity of any goods which have been donated for sale or the supply of such goods by a taxable person who has covenanted by deed to give all the profits of that supply to a charity.

2 The donation of any goods for sale or export by a charity described in item 1 or by a taxable person described in that item.

3 The export of any goods by a charity.

4 The supply of any relevant goods for donation to a nominated eligible body where the goods are purchased with funds provided by a charity or from voluntary contributions.

5 The supply of any relevant goods to an eligible body which pays for them with funds provided by a charity or from voluntary contributions or to an eligible body, which is a charitable institution providing care or medical or surgical treatment for handicapped persons.

6 Repair and maintenance of relevant goods owned by an eligible body.

7 The supply of goods in connection with the supply described in item 6.

8 The supply to a charity, for the purpose of raising money for, or making known the objects or reasons for the objects of, the charity, of -

(a) the broadcast on television or radio or screening in a cinema of an advertisement; or

(b) the publication of an advertisement in any newspaper, journal, poster, programme, annual, leaflet, brochure, pamphlet, periodical or similar publication; or

(c) any goods or services in connection with the preparation of an advertisement within (b) above.

9. The supply to a charity, providing care or medical or surgical treatment for human beings or animals, or engaging in medical or veterinary research, of a medicinal product where the supply is solely for use by the charity in such care, treatment or research.

10. The supply to a charity of a substance directly used for synthesis or testing in the course of medical or veterinary research.

Notes:

(1) Item 1 shall apply only if the supply is a sale of goods donated to that charity or taxable person.

(2) 'Animals' includes any species of the animal kingdom.

(3) 'Relevant goods' means -

(a) medical, scientific, computer, video, sterilising, laboratory or refrigeration equipment for use in medical or veterinary research, training, diagnosis or treatment;

(b) ambulances

(c) parts and accessories for use in or with goods described in paragraph (a) or (b) above;

(d) goods of a kind described in item 2 of Group 12 of this Schedule.

(e) motor vehicles (other than vehicles with more than 50 seats) designed or substantially and permanently adapted for the safe carriage of a handicapped person in a wheelchair provided that -

(i) in the case of vehicles with more than 16 but fewer than 27 seats, the number of persons for which such provision shall exist shall be at least 2;

(ii) in the case of vehicles with more than 26 but fewer than 37 seats, the number of persons for which such provision shall exist shall be at least 3;

(iii) in the case of vehicles with more than 36 but fewer than 47 seats, the number of persons for which such provision shall exist shall be at least 4;

(iv) in the case of vehicles with more than 46 seats, the number of persons for which such provision shall exist shall be at least 5;

(v) there is either a fitted electrically or hydraulically operated lift or, in the case of vehicles with fewer than 17 seats, a fitted ramp to provide access for a passenger in a wheelchair.

(f) motor vehicles (with more than 6 but fewer than 51 seats) for use by an eligible body providing care for blind, deaf, mentally handicapped or terminally sick persons mainly to transport such persons;

(g) telecommunication, aural, visual, light enhancing or heat detecting equipment (not being equipment ordinarily supplied for private or recreational use) solely for use for the purpose of rescue or first aid services undertaken by a charitable institution providing such services.

(4) 'Eligible body' means

- (a) a Regional, District or Special Health Authority in England and Wales;
- (b) a Health Board in Scotland;
- (c) a Health and Social Services Board in Northern Ireland;
- (d) a hospital whose activities are not carried on for profit;

(e) a research institution whose activities are not carried on for profit;

- (f) a charitable institution providing care or medical or surgical treatment for handicapped persons;
- (g) the Common Services Agency for the Scottish Health Service, the Northern Ireland Central Services Agency for Health and Social Services or the Isle of Man Health Services Board;
- (h) a charitable institution providing rescue or first-aid services.
- (i) a National Health Service trust established under Part I of the National Health Service and Community Care Act 1990 or the National Health Service (Scotland) Act 1978.

(5) 'Handicapped' means chronically sick or disabled.

(6) Item 4 does not apply where the donee of the goods is not a charity and has contributed in whole or in part to the funds for the purchase of the goods.

(7) Item 5 does not apply where the body to whom the goods are supplied is not a charity and has contributed in whole or in part to the funds for the purchase of the goods.

(8) Items 6 and 7 do not apply unless

(a) the supply is paid for with funds which have been provided by a charity or from voluntary contributions, and

(b) in a case where the owner of the goods repaired or maintained is not a charity, it has not contributed in whole or in part to those funds.

(9) Items 4 and 5 include the letting on hire of relevant goods; accordingly in items 4, 5 and 6 and the notes relating thereto, references to the purchase or ownership of goods shall be deemed to include references respectively to their hiring and possession.

(10) Item 5 includes computer services by way of the provision of computer software solely for use in medical research, diagnosis or treatment.

(11) In Item 9 -

(a) a 'medicinal product' means any substance or article (not being an instrument, apparatus or appliance) which is for use wholly or mainly in either or both of the following ways -

(i) by being administered to one or more Human beings or animals for a medicinal purpose;

(ii) as an ingredient in the preparation of a substance or article which is to be administered to one or more human beings or animals for a medicinal purpose;

(b) a 'medicinal purpose' has the meaning assigned to it by section 130(2) of the Medicines Act 1968

(c) 'administer' has the meaning assigned to it by section 130(9) of the Medicines Act 1968

(12) In Items 9 and 10 -

'substance' and 'ingredient' have the meanings assigned to them by section 132 of the Medicines Act 1968

Introduction

This comprehensive guide has been compiled for those members of staff that purchase goods and services on behalf of their departments. It is aimed particularly at those staff involved with medical (including dental) or veterinary research, diagnosis, training and treatment.

The guide sets out the relief from VAT under items 4, 6, 7, 9 & 10 of Zero Rate group 15 to the Value Added Tax Act 1994 and the conditions that must be met when those goods or services are purchased by research institutions or certain charitable organisations (the university) using charitable funds. It also explains:

- when goods and services purchased with charitable or donated funds can be zero rated;
- what is an eligible body for the purpose of this relief; and
- the conditions that must be met before goods and services can be zero-rated.

VAT is a tax on expenditure. It is collected on business transactions, imports and acquisitions. Currently there are three rates of VAT:

- a standard rate of 20%
- a reduced rate of 5.0%
- a zero Rate:

Zero rating of Value Added Tax (VAT) was introduced in 1974 to cover the supply of medical and scientific equipment when purchased with charitable or voluntarily subscribed funds for donation to a non-profit making hospital or research institution for the purpose of medical research, diagnosis or treatment. Over the years the relief of VAT has gradually widened which has resulted in an extension of the types of goods covered, the use to which the goods must be put and the list of bodies eligible to benefit from the relief. The relief now includes training and also veterinary research, diagnosis, training, or treatment. The last major change to the VAT Act was in 1994 when the various group numbers were changed. The original intention that the relief was only for qualifying goods and services being bought with charitable and voluntarily subscribed funds remains unchanged.

VAT zero rating was supposed to be simple to operate but has proved to be just the opposite and great care should be exercised by anyone involved with it.

There are severe penalties for making a false declaration. If you are in any doubt about the eligibility of the goods or services you are buying you should seek advice from the Purchasing Office before signing any VAT declaration.

Mark Walton
Head of Procurement

Section 1. Basic conditions for zero-rating of VAT

Goods and services are zero-rated when **all** of the following conditions are met:

- The goods and services are purchased by an eligible body (section 2)
- Where the goods or services are being purchased by an eligible body they are paid for using charitable or donated funds (section 3)
- The supply is of qualifying goods or services; or the repair and maintenance of qualifying goods. (section 4)
- The supply is of medical, scientific, computer, video, sterilising, laboratory, or refrigeration equipment and this equipment is being purchased mainly for medical or veterinary research, training, diagnosis or treatment (section 4)
- The purchaser provides the supplier with a valid declaration form i.e. VAT Certificates A, D, F or L, (section 11)

Before zero-rating any supplies of goods or services, you may also wish to consult the checklist (appendix A)

Section 2. Eligible bodies

Subject to all the conditions in section 1 being met, the University can purchase qualifying goods at the zero rate because it is a research institution whose activities are not carried on for profit. Universities where postgraduates carry out research projects are accepted as 'research institutions' within the meaning of that term. A research institution carries out its activities on a not-for-profit basis when it meets **both** of the following conditions:

- it cannot, and does not, distribute any profit achieved; and
- it applies any surplus that arises from supplies of hospital or research services to the furtherance of its objectives.

Section 3. Charitable Status and Funds

Most charities in England and Wales are registered with the Charity Commission which confirms their charitable status. However some charities are not required to be registered: some are exempted by statute, such as universities. The University is an exempt charity as indicated in the Charities Act 1993 (c.10) schedule 2 (c). As the University is an exempt charity and also qualifies as a research institution any of the universities funds, from whatever source, can be regarded as charitable funds.

Section 4. Qualifying Goods and Services

Subject to the restrictions on use detailed in section 1 goods and services are zero-rated when purchased using charitable or donated funds and the purchases are to be used mainly for medical or veterinary research, training, diagnosis or treatment. Under this legislation equipment means articles designed or used for a specific purpose. It will usually be durable, although certain disposable items, such as syringes that are designed to be used once only, may still be equipment.

The following items are **not** equipment and do **not** qualify for zero-rating, even when supplied to an eligible body:

- bulk materials such as liquids, powders, sheets, pellets, granules;
- clothing (other than specialist medical equipment such as surgical masks, gowns and gloves)
- consumables such as chemical reagents, fuel, ink, medicines, oil, paper, and cleaning and sterilizing fluids.

However, medicines and chemical reagents may qualify for zero-rating under a separate relief (sections 8 & 9)

a) Medical equipment

Medical equipment is equipment that has features or characteristics that identify it as having been designed for a medical (including dental) purpose or function, such as the diagnosis or treatment of patients. This covers a wide range of goods, from simple items like bandages and tongue depressors, to complex machinery such as x-ray machines and scanners.

General use items used to equip a medical facility, such as a television purchased for use in a hospital ward, are **not** medical equipment.

Medical equipment may only be zero-rated when it is purchased or hired mainly for medical or veterinary research, training, diagnosis or treatment.

b) Scientific equipment

Scientific equipment is equipment designed to perform a scientific function. This includes precision measuring equipment and analytical equipment such as thermometers, weighing machines and spectrometers.

Equipment that is not designed to perform a scientific function, but merely works on a scientific principle, is **not** scientific equipment.

Scientific equipment may only be zero-rated when it is purchased or hired mainly for medical or veterinary research, training, diagnosis or treatment.

c) Computer equipment

Computer equipment includes computer hardware such as servers, screens, keyboards, and disks. Machinery or other equipment that is either operated by computer or has computerised components, is **not** computer equipment. Computer equipment may only be zero-rated when it is purchased or hired mainly for medical or veterinary research, training, diagnosis or treatment.

d) Computer software

This relates to supplies of custom-made computer programmes and licences to use software. Both these are 'services' for VAT purposes. Programmes that can be purchased 'off the shelf' are regarded as 'goods' and they must be used solely for medical research, medical diagnosis and medical treatment.

NOTE: This particular group has a strict interpretation; the software must be purchased solely for use in medical research, diagnosis or treatment only. Medical training and any veterinary use do not qualify for zero-rating. The declaration form, (VAT Certificate F) must be used when claiming zero-rate VAT.

e) Video equipment

This includes video recording and playback equipment.

Video equipment may only be zero-rated when it is purchased or hired mainly for medical or veterinary research, training, diagnosis or treatment

f) Sterilising equipment

This includes autoclaves and other specialised equipment using steam or other high temperature processes.

Microwave ovens and other cooking appliances are not sterilising equipment, even if they can be used to sterilise. Sterilising fluid is not equipment, and does not qualify for zero-rating, even when purchased by an eligible body.

Sterilising equipment may only be zero-rated when it is purchased or hired mainly for medical or veterinary research, training, diagnosis or treatment.

g) Laboratory equipment

This includes equipment that is designed for use in a laboratory, such as test tubes and other laboratory glassware; Bunsen burners; fume cupboards; microtomes; cryostats; laboratory benches; specialised sinks and catchpots.

The following are **not** laboratory equipment: ordinary cupboards, lockers, seats and other furniture, even when these are used to equip a laboratory.

h) Refrigeration equipment

This includes all cooling and freezing equipment, whether designed for industrial, domestic or any other purpose. Refrigeration equipment may only be zero-rated when it is purchased or hired mainly for medical or veterinary research, training, diagnosis or treatment.

i) Parts and accessories

Parts are integral components without which the equipment is incomplete.

Subject to the other conditions in section 1, parts or accessories can be zero-rated when purchased or hired by an eligible body predominantly for use in or with medical, scientific, computer, video, sterilising, laboratory or refrigeration equipment that is used in medical or veterinary research, training, diagnosis or treatment.

Accessories means optional extras that are not necessary for the equipment to operate in its normal course, but are used to improve the operation of the equipment; or enable the equipment to be used, or used to better effect, in particular circumstances.

This would cover, for example, a printer for use with a computer; a specially designed camera for use with a microscope; and a rack for holding test tubes.

Items that are **not** parts or accessories include:

- items that have independent uses, such as television sets;
- accessories to accessories

j) Resuscitation training models

Resuscitation training models (resuscitation dummies) can only be zero-rated if they include a head and torso designed for use during first aid training in cardiopulmonary resuscitation and/or defibrillation techniques.

k) Repair, maintenance or installation of eligible goods

The repair or maintenance of any goods detailed in section 4, and any goods supplied in connection with this repair and maintenance, are zero-rated when the goods are owned or possessed by an eligible body; and repair or maintenance service is paid for using charitable or donated funds.

Zero-rating also applies to any goods supplied in connection with a zero-rated supply of repair and maintenance.

If the normal selling price of relevant goods includes an amount for installation, fixing or connection to mains services and/or testing equipment on site, zero-rating applies to the whole selling price – including that element which relates to installation or testing.

Where building works, such as removal of walls or reinforcing floors, are necessary in order to install large items of equipment, these works are **not** zero rated, even when carried out by the supplier of the equipment.

Some examples of qualifying goods or services are given at appendix A. When consulting this table, you should remember that in addition to the supply being of qualifying goods or services, all of the other conditions detailed in section 1 must be met for zero-rating to apply.

Section 5. Equipment that can be zero-rated when purchased by an eligible body

Medical, scientific, computer, video, sterilising, laboratory, or refrigeration equipment can only be zero-rated when purchased by an eligible body mainly for use in one of the following ways:

(a) Medical or veterinary research. This means original research into human or animal disease and injury.

(b) Medical or veterinary training. This covers the training of doctors, nurses, surgeons (including dental and veterinary surgeons), and other professionals involved in medical or veterinary diagnosis or treatment. The overall programme of training should include the physical application by the students of theoretical knowledge. The teaching of subjects like biology and zoology, where the trainee has no practical medical or veterinary involvement with patients, is not medical or veterinary training for the purposes of this VAT relief.

(c) Medical or veterinary diagnosis or treatment. This is the diagnosis and treatment of a physical or mental illness or injury by a medical or paramedical practitioner or a veterinary surgeon.

Medical, scientific, computer, video, sterilising, laboratory, or refrigeration equipment purchased for any other use is not eligible for zero-rating. This includes equipment purchased or hired for:

- general biological studies;
- environmental research;
- research into animal husbandry or food production;
- general administration
- domestic or leisure purposes.

Where the equipment is to be used partly for a qualifying use, and partly for any other use, it can be zero rated only where its main use is one of those detailed in (a), (b), or (c) of this paragraph. In this context ‘main’ means real, substantial and continuing

Section 6. Imports, exports and intra-EU supplies

Goods purchased from outside the European Union

VAT relief also applies when goods are imported from outside the European Union. This means that where all the conditions in section 1 are met, no VAT will be charged on the importation of qualifying goods. In order for relief to apply, importers should lodge the relevant declaration of eligibility (VAT certificate L) with HM Customs & Revenue at the point of importation.

Goods acquired from another European Community Member State

If you are registered for VAT in the UK and you purchase goods from a business registered for VAT in another EC Member State, you must normally account for VAT in the UK on your acquisition of the goods. The rate of tax due is the one applicable to the supply of identical goods in the UK. This means that no VAT is due on the acquisition of qualifying goods purchased by eligible bodies using charitable or donated funds. Eligible bodies acquiring relevant goods from another EC Member State are not required to provide their supplier with an eligibility declaration, but should retain evidence that the goods were eligible for acquisition at the zero-rate of VAT.

Section 7. Demonstrating eligibility for relief

The supplier is responsible for ensuring that all the conditions for zero-rating are met. HMR&C recommend that suppliers obtain a written declaration of eligibility (Zero Rate VAT Certificate) from each customer who claims entitlement to VAT relief. Such a declaration should contain sufficient information to demonstrate that the conditions for the relief are fulfilled. The declaration should be separate, or clearly distinguishable from, any order form or invoice against which the goods or services are supplied. A customer signing an order should not automatically be signing a declaration of eligibility for VAT relief.

In addition to a written declaration, suppliers may require evidence that the purchaser is an eligible body. The production of a declaration or any other evidence of eligibility by a customer does not authorise the zero-rating of a supply. A supplier must take reasonable steps to check any apparent inconsistencies, and to confirm that any information given by the purchaser is correct. However, the purchaser has a responsibility to make a truthful statement of its eligibility for zero-rating, and, where required, to provide appropriate documentation to support this statement. Suppliers must retain evidence that any supply they have zero-rated was eligible for relief. This may include an eligibility declaration, and/or any accompanying documents provided by the purchaser.

Section 8. Medicinal Products

THE VAT ACT 1994 SCHEDULE 8 - ZERO-RATING: GROUP 15 - CHARITIES ETC

Item 9. The supply to a charity, providing care or medical or surgical treatment for human beings or animals, or engaging in medical or veterinary research, of a medicinal product where the supply is solely for use by the charity in such care, treatment or research.

Notes (11) In Item 9 -

(a) a 'medicinal product' means any substance or article (not being an instrument, apparatus or appliance) which is for use wholly or mainly in either or both of the following ways -

(i) by being administered to one or more Human beings or animals for a medicinal purpose;

(ii) as an ingredient in the preparation of a substance or article which is to be administered to one or more human beings or animals for a medicinal purpose;

(b) a 'medicinal purpose' has the meaning assigned to it by section 130(2) of the Medicines Act 1968

(c) 'administer' has the meaning assigned to it by section 130(9) of the Medicines Act 1968

(12) In Items 9 and 10 -

'substance' and 'ingredient' have the meanings assigned to them by section 132 of the Medicines Act 1968

Medicinal purpose is defined in section 130 (2) of the Medicines Act 1968 as any one or more of the following purposes:

a) treating or preventing disease;

b) diagnosing disease or ascertaining the existence, degree of extent of a physiological condition;

c) inducing anaesthesia;

d) otherwise preventing or interfering with the normal operation of a physiological function, whether permanently or temporarily, and whether by way of terminating, reducing or postponing, or increasing or accelerating, the operation of that function or in any other way.'

Administer is defined in section 130(9) of the Medicines Act 1968 as:

'administer to a human being or an animal, whether orally, by injection or by introduction into the body in any other way, or by external application, whether by direct contact with the body or not; and any reference in this Act to administering a substance or article is a reference to administering it either in its existing state or after it has been dissolved or dispersed in, or diluted or mixed with, some other substance used as a vehicle'. A medicinal product purchased by a charity for the purpose of testing the efficiency of that product will also qualify for relief.

Medical Products covers drugs and medical gases (including cylinder rental).

To claim Zero-rating VAT certificate D must be used.

Section 9. Substances

THE VAT ACT 1994 SCHEDULE 8 - ZERO-RATING: GROUP 15 - CHARITIES ETC

Item 10. The supply to a charity of a substance directly used for synthesis or testing in the course of medical or veterinary research.

Substance' is defined in section 132(l) of the Medicines Act 1968 as ' any natural or artificial substance, whether in solid or liquid form or in the form of a gas or vapour'.

Substance covers laboratory chemicals and reagents, solvents, sera, media, cardiac gases etc. (including cylinder rental).

To claim Zero-rating VAT certificate D must be used.

Section 10. Procedures

Purchase Orders

The appropriate VAT declaration form (Certificate C, D, F or L) must be attached to the white copy of each order used. The declaration should be separate, or clearly distinguishable from, any order form or invoice against which the goods or services are supplied. The authorized person signing an order should not automatically be signing a declaration of eligibility for VAT relief. It should be stressed that telephone ordering is not sufficient for items ordered which are eligible for zero rating for VAT. **An official order must be raised together with the correct signed VAT certificate and these must sent to the Finance Office in the normal way for transmission to the supplier.**

The rubber stamp used for a number of years is no longer sufficient for the declaration.

In the case of maintenance or repair of eligible equipment the certificate must be signed and should be handed to the service engineer after they have completed their work.

Purchasing Cards

Purchasing cardholders must ensure that a signed VAT declaration is forwarded to the supplier immediately after a transaction is made. A copy of the relevant VAT declaration must be filed with the transaction log and kept in the monthly log folder.

The regulations state that suppliers should not issue invoices without VAT unless they are in receipt of the relevant signed VAT declaration. It is up to the supplier to interpret the law, with the purchaser; therefore our request for VAT zero rating can be declined by the supplier on the advice of their local customs officer, although the Purchasing Office would try to have such advice changed if possible. Local customs offices have, in some cases, allowed major suppliers to issue a monthly or annual statement of goods supplied with VAT zero-rated. When issued this statement must be signed by an authorised person in the department and returned to the supplier immediately. Remember to keep a copy within the department.

Departments have and no doubt will continue to receive the occasional invoice with VAT charged, despite forwarding their orders duly completed with a zero rated certificate. As with all invoice queries it is initially the department's responsibility to contact the supplier, discuss the problem and claim a credit note for the VAT

Please Note – It is a university requirement that on purchase orders, code slips and purchase card transaction logs the vat code M (Medical Certificate) is used for eligible items, zero rated for medical research and veterinary research etc.

Section 11. VAT CERTIFICATES

See following pages for -

VAT Certificate A - Purchase by an eligible body of Medical, Scientific Etc. Equipment

VAT Certificate D - Medicinal products and substances used in medical or veterinary research

VAT Certificate F - Purchase by an eligible body of computer software

VAT Certificate L - Importation by an eligible body of Medical, Scientific Etc. Equipment

(VAT Certificate A)

PURCHASE BY AN ELIGIBLE BODY OF MEDICAL, SCIENTIFIC ETC. EQUIPMENT

PART 1 - to be completed by the purchaser

I(Print full name)

.....(status in University)

of..... (Department)

The University of Liverpool
Liverpool
L69 7ZX

which is a research institution whose activities are not carried on for profit declare that the above named organisation is buying
 or hiring from:

.....(name and address of supplier)

.....

.....

Order No. /Purchasing Card Transaction Ref.....

the following:

.....(description of goods or services)

.....

.....

.....

[tick boxes as appropriate]

- | | | | | |
|---------------------|---|--------------------------|-------------------------|--------------------------|
| which I believe are | medical equipment | <input type="checkbox"/> | sterilising equipment | <input type="checkbox"/> |
| | scientific equipment | <input type="checkbox"/> | laboratory equipment | <input type="checkbox"/> |
| | computer equipment | <input type="checkbox"/> | refrigeration equipment | <input type="checkbox"/> |
| | video equipment | <input type="checkbox"/> | | |
| | parts or accessories of the equipment indicated above | | | <input type="checkbox"/> |
| | repairs or maintenance of the equipment indicated above | | | <input type="checkbox"/> |

and is paying for this supply with funds provided entirely by a charity or from voluntary contributions.

I also declare that the goods are to be used in

- | | | | |
|-------------------|--------------------------|----------------------|--------------------------|
| medical research | <input type="checkbox"/> | veterinary research | <input type="checkbox"/> |
| medical training | <input type="checkbox"/> | veterinary training | <input type="checkbox"/> |
| medical diagnosis | <input type="checkbox"/> | veterinary diagnosis | <input type="checkbox"/> |
| medical treatment | <input type="checkbox"/> | veterinary treatment | <input type="checkbox"/> |

I have read the guidance in the Revenue & Customs VAT Notice 701/6 and apply for zero-rating of the supply under Group 15, items 5 or 6 of the zero-rate Schedule to the VAT Act 1994.

.....(signature and date)

The production of this certificate does not authorise the zero-rating of the supply. It is the supplier's responsibility to ensure that the goods/services supplied are eligible before zero-rating them.

PART 2 – for use by the supplier

I have read the guidance in the Revenue and Customs VAT Notice 701/6 and agree that the goods/services supplied come within the category indicated above (or come within the alternative eligible category of..... equipment).

.....(signature and date)

Notes overleaf (eg any steps taken to verify the declared particulars)

(VAT Certificate D)

MEDICINAL PRODUCTS AND SUBSTANCES USED IN MEDICAL OR VETERINARY RESEARCH, PURCHASED BY A CHARITY ENGAGED IN MEDICAL RESEARCH, TREATMENT OR CARE

I(Print full name)

.....(status in University)

of..... (Department)

The University of Liverpool
Liverpool
L69 7ZX

which is a research institution whose activities are not carried on for profit declare that the above named organisation is buying from:

.....(name and address of supplier)

.....

.....

Order No. /Purchasing Card Transaction Ref.....

the following goods:

.....(description of goods)

.....

.....

I also declare that the goods are to be directly used by the above-named Organisation solely for the purpose of medical or veterinary care, treatment, or research.

I claim that the supply is eligible for relief from VAT under item 9/10 of Zero Rate Group 15 to the Value Added Tax Act 1994.

..... (Signature)

..... (Date)

There are severe penalties for making a false declaration. If you are in any doubt about the eligibility of the goods or services you are buying, you should seek advice from the purchasing office before signing this declaration.

NOTE TO SUPPLIERS

You should retain customer declarations for production to your VAT officer. The production of such certificates does not authorise the zero-rating of the goods. It is your responsibility to ensure that the goods supplied are eligible before zero-rating them.

(VAT Certificate F)

PURCHASE BY AN ELIGIBLE BODY OF COMPUTER SOFTWARE FOR USE IN MEDICAL RESEARCH, DIAGNOSIS OR TREATMENT

PART 1 - to be completed by the purchaser

I(Print full name)

.....(status in University)

of..... (Department)

The University of Liverpool
Liverpool
L69 7ZX

which is a research institution whose activities are not carried on for profit declare that the above named organisation is buying
 or hiring from:

.....(name and address of supplier)

.....
.....

Order No. /Purchasing Card Transaction Ref.....

the following computer services by way of computer software:

.....(description of services)

.....
.....
.....

and is paying for this supply with funds provided entirely by a charity or from voluntary contributions.

[tick boxes as appropriate]

I also declare that the goods are to be used in
medical research
medical training
medical diagnosis
medical treatment

I have read the guidance in the Customs and Excise VAT Notice 701/6 and apply for zero-rating of the supply under Group 15, items 5 or 6 of the zero-rate Schedule to the VAT Act 1994.

.....(signature and date)

The production of this certificate does not authorise the zero-rating of the supply. It is the supplier's responsibility to ensure that the goods/services supplied are eligible before zero-rating them.

PART 2 – for use by the supplier

I have read the guidance in the Revenue & Customs VAT Notice 701/6 and agree that the services supplied come within the category indicated above.

.....(signature and date)

Notes overleaf (eg any steps taken to verify the declared particulars)

(VAT Certificate L)

IMPORTATION BY AN ELIGIBLE BODY OF MEDICAL, SCIENTIFIC ETC. EQUIPMENT

PART 1 - to be completed by the importer

[tick boxes as appropriate]

I(Print full name)

.....(status in University)

of..... (Department)

The University of Liverpool
Liverpool
L69 7ZX

which is a research institution whose activities are not carried on for profit declare that the above named is importing the following goods:

.....(description of goods)

.....

.....

.....

Order No. /Purchasing Card Transaction Ref.....

- | | | | |
|---|--------------------------|-------------------------|--------------------------|
| which I believe are medical equipment | <input type="checkbox"/> | sterilising equipment | <input type="checkbox"/> |
| scientific equipment | <input type="checkbox"/> | laboratory equipment | <input type="checkbox"/> |
| computer equipment | <input type="checkbox"/> | refrigeration equipment | <input type="checkbox"/> |
| video equipment | <input type="checkbox"/> | | |
| parts or accessories of the equipment indicated above | <input type="checkbox"/> | | |

and is paying for this supply with funds provided entirely by a charity or from voluntary contributions.

I also declare that the goods are to be used in

- | | | | |
|-------------------|--------------------------|----------------------|--------------------------|
| medical research | <input type="checkbox"/> | veterinary research | <input type="checkbox"/> |
| medical training | <input type="checkbox"/> | veterinary training | <input type="checkbox"/> |
| medical diagnosis | <input type="checkbox"/> | veterinary diagnosis | <input type="checkbox"/> |
| medical treatment | <input type="checkbox"/> | veterinary treatment | <input type="checkbox"/> |

I have read the guidance in the Revenue & Customs VAT Notice 701/6 and apply for zero-rating of the supply under Group 15, items 5 or 6 of the zero-rate Schedule to the VAT Act 1994.

.....(signature and date)

PART 2 – for use by the Revenue & Customs

Notes overleaf (any steps taken to verify the declared particulars)

Appendix A

HM Revenue & Customs provided the majority of the examples of goods eligible and ineligible for relief under group 15 items 4 in the following table. Further examples of items that have been questioned have also included. The list is not exhaustive and where there is any doubt about the vat status of items not included you should contact the purchasing office for advice.

Not eligible	GOODS	Eligible as:
X	Air conditioners	
X	Alarms, security or smoke	
X	Alarm bracelets	
	Anaesthetic apparatus	Medical equipment
	Aprons, lead lined for x-ray protection	Medical equipment
X	Aprons, other	
	Autoclaves	Sterilising equipment
	Bandages	Medical equipment
	Barometers	Scientific equipment
	Bedpans	Medical equipment
	Bedpan washers, with sterilising steam cycle	Sterilising equipment
X	Bedpan washers, other	
	Beds, highly specialised e.g. net suspension beds, medical water beds	Medical equipment
X	Blankets	
	Bunsen burners	Laboratory equipment
X	Cameras, (photographic & digital) and accessories	
	Cameras, video	Video equipment
X	Catering equipment	
	Catheters	Medical equipment
	Centrifuges	Scientific or laboratory equipment
	Clamps, medical	Medical equipment
X	Cleaning equipment	
X	Closed circuit television systems	
	Computer disks and tapes	Computer equipment
	Computer keyboards	Computer equipment
	Computer mice	Computer accessory
	Computer printers	Computer accessory
	Computer screens	Computer equipment
	Computer screen filters	Computer accessory
	Computer servers	Computer equipment
X	Computer stationery	
X	Cotton wool	
X	Curtains	
	Deep freezers	Refrigeration Equipment
	Dental chairs	Medical equipment
	Dental drills	Medical equipment
	Dental mirrors	Medical equipment
	Dental spittoons	Medical equipment
X	Disinfectants	
	Drip poles	Medical equipment
X	Drugs trolleys	

Not eligible	GOODS	Eligible as:
	Endoscopes	Medical equipment
	Electro-cardiographs	Medical equipment
	Eye test charts	Medical equipment
	Examination couches, adjustable	Medical equipment
X	Fax Machines	
X	Film for still cameras (including Polaroid)	
	First aid kits - supplied as pre-packaged units	Medical equipment
	Forceps	Medical equipment
X	Fuel	
	Fume cupboards	Laboratory equipment
	Gloves, surgical	Medical equipment
X	Gloves, Disposable non Sterile	
X	Gymnasium equipment	
X	Hearing aids	
	Heart pacemakers	Medical equipment
	Hypodermic needles	Medical equipment
	Ice making machines	Refrigeration equipment
	Identification bracelets for patients	Medical equipment
	Kidney bowls	Medical equipment
X	Laboratory animals	
	Laboratory benches	Laboratory equipment
X	Laboratory Coats (including Howie Coats)	
X	Laboratory Furniture (cupboards, drawer units etc)	
	Laboratory glassware	Laboratory equipment
X	Lockers	
	Mattresses, specially designed for the relief/prevention of pressure sores	Medical equipment
	Medicine measures, graduated	Medical equipment
	Microscopes	Scientific or laboratory equipment
X	Microwaves	
X	Nurse call systems	
X	Occupational therapy materials	
X	Office Equipment	
	Operating lights	Medical equipment
X	Overbed tables	
X	Overhead projecting units	
X	Pagers	
	Patient trolleys and stretchers	Medical equipment
X	Photographic chemicals and paper	
	Physiotherapy equipment, specialised - other than gymnasium equipment	Medical equipment
	Pillows, orthopaedic, specially designed and used for neck or spinal injuries	Medical equipment
X	Pillows, other	
	Pipettes	Laboratory equipment
	Radiography equipment	Medical equipment
	Renal dialysis units	Medical equipment
	Resuscitation equipment	Medical equipment
X	Resuscitation dummies	Resuscitation training model
	Scalpels	Medical equipment

Not eligible	GOODS	Eligible as:
X	Screens	
	Sphygmomanometers	Medical equipment
	Splints	Medical equipment
X	Stationery, including medical stationery	
X	Sterilising solutions	
	Stethoscopes	Medical equipment
	Surgical gloves	Medical equipment
	Surgical gowns	Medical equipment
	Surgical masks	Medical equipment
	Suture needles	Medical equipment
	Swabs	Medical equipment
X	Tape recorders	
X	Television sets	
	Test tubes	Laboratory equipment
	Thermometers, clinical	Medical equipment
	Thermometers, other	Scientific equipment
	Tongue depressors	Medical equipment
X	Towels	
X	Uniforms	
	Video cameras	video
	Video tapes	video
	Video players	video
	Video monitors	video
X	Waste disposal bags, boxes, jars and sacks	
X	Waste disposal machinery	
	Weighing machines	Scientific equipment
	Wound dressings	Medical equipment
X	X-ray developing fluid	
	X-ray films/plates	Medical equipment
	X-ray machines - medical	Medical equipment
	X-ray machines - other	Scientific equipment
	X-ray viewers	Medical equipment