

Things we buy (UK Supplier)	AS	AE	AO	AZ	EF
Accommodation (student)		AE			
Administration	AS				
Advertising	AS				EF
Alcoholic Drinks	AS				
Animal Feeding Stuff (Hay etc) AZ	AS				
Beverages	AS				
Books, Booklets, and Brochures				AZ	
Bottled water	AS				
Bursaries, Prizes and Scholarships			AO		
Car Parking	AS				
Childrens Clothing & Footware					AZ
Commercial Research	AS				
Confectionary, Snacks, Crisps, Nuts etc	AS				
Consumables	AS				
Course/Conference Fees - commercial provider	AS				
Course/Conference Fees - not for profit provider		AE			
Deposits			AO		
Donations			AO		
Equipment	AS				
Equipment used in charity funded Medical or Veterinary Research					EF
Exam Fees and Services		AE			
Fines and penalties			AO		
Food	AS			AZ	
Freight cost (follows main supply)	AS	AE	AO	AZ	
Hardship Awards			AO		
Insurance Services		AE			
Journals				AZ	
Live animals				AZ	
Maps, charts and topographical plans				AZ	
Music Manuscript				AZ	
Newspapers and pamphlets				AZ	
Pet Food Canned, Biscuits and meal	AS				
Printing of Brochures				AZ	
Refund of Expenses			AO		
Room Hire	AS				
Room Hire from another university for teaching		AE			
Seeds				AZ	
Sewerage services and water				AZ	
Sponsorship (non student)	AS				
Sterilising Equipment used in Medical or					
Supply of staff	AS	AE			
Suppliers not registered for VAT			AO		
Television Licenses		AE			
Taxi - VAT registered	AS				
Taxi - NOT VAT registered			AO		
Travel - Train/Bus/Air Fares				AZ	
Travel Agent Services	AS				
Tuition Fees refunded to students		AE			

Buying from Overseas Customers	
VAT code UK	Overseas
AS	EU
AE	AE
AO	AO
AZ	AZ
EF	EF