

Zero Rating requirements for Equipment and Medical Products and Substances

Charity funded Equipment for Medical or Veterinary uses

The University is a charity, and there are specific VAT reliefs which allow the University to purchase certain goods/services at the zero rate of VAT which would in normal circumstances be subject to standard rate VAT. The reliefs relate mainly to goods/services purchased for use in medical research/training. The legislation states that the goods which qualify are:-

"Medical, scientific, computer, video, sterilising, laboratory or refrigeration equipment for use in medical or veterinary research, training, diagnosis or treatment"

Other criteria which must be met before zero rating can apply:-

- the goods must be for use directly by the University
- the goods must be purchased by the University or from charitable or voluntary funds

The University must provide a certificate/ declaration to the supplier confirming the above. If you believe that you are entitled to claim Vat relief, you must claim the relief at the order stage.

Orders requiring VAT relief should be raised with the Tax code of "EF" meaning Exemption Form. When the order is produced it will produce an additional page headed up **Zero Rating Certificate**, which should be sent to the supplier along with the order.

Relief can also be claimed on Medical Products and Substances as detailed below;

Definition of Medical Products and Substances-Drugs and chemicals (Substances

A charity engaged in medical or veterinary research can purchase substances directly used for testing, or for mixing with other substances in the course of that research, at the zero rate

A 'substance' can be natural or artificial, and can be in solid or liquid form or in the form of a gas or vapor. If the substance is purchased in the form of gas the zero-rating will also apply to the cylinder rental.

Medicinal products

A charity engaged in the treatment or care of people or animals, or in medical or veterinary research are able to purchase medicinal products at the zero rate.

A 'medicinal product' is a substance presented as a medicine, or an ingredient for a medicine, capable of being administered to people or animals for a medicinal purpose. The zero rating covers medicinal products purchased by a charity for the purpose of testing the efficiency of those products.

'Medicinal purpose' means:

- treating or preventing disease;
- diagnosing disease, or ascertaining the existence or degree of a physiological condition;
- contraception;
- inducing anesthesia;
- Otherwise preventing or interfering with the normal operation of a physiological function, whether permanently or temporarily, and whether by terminating, reducing or postponing, or increasing or accelerating the operation of that function, or in any other way.

Examples of qualifying goods or services

Anaesthetic apparatus
Aprons, lead lined for x-ray protection
Artificial limb
Autoclaves
Bandages
Barometers
Bedpans
Bedpan washers, with sterilising steam cycle
Beds, highly specialised
E.g. net suspension or medical water beds

Beds, hospital
- With tilting action or variable height features

Bunsen burners
Cameras, video
Catheters
Centrifuges
Clamps - medical
Commode chairs
Computer disks and tapes

Computer keyboards
Computer mouse
Computer printers
Computer screens
Computer screen filters
Computer servers
Deep freezers
Dental chairs
Dental drills
Dental mirrors
Dental spittoons
Drip poles
Endoscopes
Electro-cardiographs
Eye test charts
Examination couches, adjustable
First aid kits - supplied as pre-packaged units
Forceps
Fume cupboards
Gloves, surgical
Heart pacemaker's

Hoists and patient lifting devices
Hypodermic needles
Ice making machines
Identification bracelets for patient's
Kidney bowls
Laboratory benches
Laboratory glassware

Goods Eligible for relief as:

Medical equipment
Medical equipment
Goods for use of disabled person
Sterilising equipment
Medical equipment
Scientific equipment
Medical equipment
Sterilising equipment
Medical equipment

Goods for use of disabled person

Laboratory equipment
Video equipment
Medical equipment
Scientific or laboratory equipment
Medical equipment
Goods for use of disabled person
Accessory to computer equipment

Computer equipment
Accessory to computer equipment
Accessory to computer equipment
Accessory to computer equipment
Accessory to computer equipment
Computer equipment
Refrigeration equipment
Medical equipment
Medical equipment
Medical equipment
Medical equipment
Medical equipment
Medical equipment
Medical equipment
Medical equipment
Medical equipment
Medical equipment
Medical equipment
Medical equipment
Laboratory equipment
Medical equipment
Medical equipment or goods for use
disabled person
Goods for use disabled person
Medical equipment
Refrigeration equipment
Medical equipment
Medical equipment
Laboratory equipment
Laboratory equipment

Mattresses, specially designed for the Relief/ prevention of pressure sores	Medical equipment
Medicine measures, graduated	Medical equipment
Microscopes	Scientific or laboratory equipment
Operating lights	Medical equipment
Patient trolleys and stretchers	Medical equipment
Physiotherapy equipment, specialised – Other than gymnasium equipment	Medical equipment
Pillows, orthopaedic, Specially designed and used for neck or spinal injuries	Medical equipment
Pipettes	Laboratory equipment
Radiography equipment	Medical equipment
Renal dialysis units'	Medical equipment or goods for use of disabled person
Resuscitation equipment	Medical equipment
Resuscitation dummies	Resuscitation training model
Scalpels	Medical equipment
Sphygmomanometers	Medical equipment
Splints	Medical equipment
Stethoscopes	Medical equipment
Surgical gloves	Medical equipment
Surgical gowns	Medical equipment
Surgical masks	Medical equipment
Suture needles	Medical equipment
Swabs	Medical equipment
Test tubes	Laboratory equipment
Thermometers, clinical	Medical equipment
Thermometers, other	Scientific equipment
Tongue depressors	Medical equipment
Video cameras	Video equipment
Video tapes	Video equipment
Video players	Video equipment
Video monitors	Video equipment
Weighing machines	Scientific equipment
Wheelchairs	Goods for use of disabled person
Wound dressings	Medical equipment
X-ray films/plates	Medical equipment
X-ray machines - medical	Medical equipment
X-ray machines - other	Scientific equipment
X-ray viewers	Medical equipment

X= Items Not eligible for relief

- X Air conditioners
- X Alarms, security or smoke
- X Alarm bracelets
- X Aprons, other
- X Bedpan washers, other
- X Blankets
- X Cameras, still
- X Catering equipment
- X Cleaning equipment
- X Closed circuit television systems
- X Computer stationery
- X Cotton wool
- X Curtains
- X Disinfectants
- X Drugs trolleys
- X Fuel
- X Gloves, other
- X Gymnasium equipment
- X Hearing aids
- X Laboratory animals
- X Lockers
- X Nurse call systems
- X Occupational therapy materials
- X Overbed tables
- X Overhead projecting units
- X Pagers
- X Pillows, other
- X Screens
- X Stationery
- X Sterilising solutions
- X Tape recorders
- X Television sets
- X Towels
- X Uniforms
- X Waste disposal bags, boxes, jars and sacks
- X Waste disposal machinery