

The University qualifies for zero rating providing both the purpose and the goods qualify.

Purpose must be for Medical and/or Veterinary

Original **Research** into human or animal disease and injury.

Training of doctors, nurses, surgeons (including dental and veterinary surgeons), and other professionals involved in medical or veterinary diagnosis or treatment

Diagnosis and treatment of a physical or mental illness or injury by a medical or paramedical practitioner or a veterinary surgeon.

The most common Qualifying Items used in MDS are:

Drugs and chemicals: Substances directly used for testing, or for mixing with other substances in the course of that research.

Medicinal products: 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 rate covers medicinal products bought by a charity for the purpose of testing the efficiency of those products.

Medical and scientific equipment: [Charity funded equipment for medical and veterinary uses \(VAT Notice 701/6\)](#).

- **4.2.1 Definition of equipment:** Equipment is 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.
- **4.2.2 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.
- **4.2.3 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.
- **4.2.4 Computer equipment:** May only be zero-rated when it is purchased or hired mainly for research. Eg connected to and operating equipment or used primarily for analysis. Not writing papers, using email or internet searches
- **4.2.7 Sterilising equipment:** This includes autoclaves and other specialised equipment using steam or other high temperature processes.
- **4.2.8 Laboratory equipment:** This includes equipment that's designed for use in a laboratory, such as: test tubes and other laboratory glassware, bunsen burners, fume cupboards, microtomes, cryostats, laboratory benches, specialised sinks, catchpots
- **4.2.9 Refrigeration equipment:** This includes all cooling and freezing equipment, whether designed for industrial, domestic or any other purpose.
- **4.5.2 Parts and accessories:** Parts are integral components without which the equipment is incomplete. 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

If you have any queries ask your Institute Technical Manager or Pete Nobbs for advice and guidance

<https://www.gov.uk/guidance/how-vat-affects-charities-notice-7011>, specific interest are sections 6.1.4, 6.1.7 & 6.1.8

Common eligible items,

this list is not exhaustive, if you are not sure please ask your TM

Item	Reason	Maintenance and Repair	Accessories	Disposables
Animal food	Other VAT notice			
Antibodies	Substance used in testing			
Assays Kits	Substance used in testing			
Autoclave	Sterilising Equipment	Yes	Racking and trays	weigh boats, plastic
Balance	Scientific Equipment	Yes	weigh boats, glass	
Cell counter	Laboratory Equipment	Yes		
Centrifuge	Laboratory Equipment	Yes	Buckets	Centrifuge tubes
Computers, including tablets	Purpose Specific - Computer equipment. Evidence the item is to be used mainly for medical research eg driving equipment and running analytical software etc.			
Drugs used in clinical trials	Medicinal product			
Freezers	Refrigeration equipment	Yes	Freezer boxes	
Fridge	Refrigeration equipment	Yes		
Fume cupboards and containment cabinets	Laboratory equipment	Yes		
Howie style lab coats (reusable)	Laboratory equipment			
Incubator	Laboratory Equipment	Yes	Glass flasks, tube and flask holders	Disposable flasks
Laboratory benches	Laboratory equipment			
Laboratory chemicals	Substance used in testing			
Laboratory glassware eg flasks, test tubes	Laboratory equipment			
Laboratory plastics eg cryotubes, centrifuge tubes, flasks	Laboratory equipment and or parts and accessories		Cryolabels	
Microscope	Laboratory Equipment	Yes	Lenses, Lasers etc	Slides and cover slips
Oligos	Substance used in testing			
Resusi Annies	Medical equipment use in Medical training	Yes		
Sequencer	Laboratory Equipment	Yes		
Sharps bins	Medical Equipment			
Sterile surgical gloves	Medical Equipment			
Surgical masks	Medical Equipment			
Syringe needles	Medical Equipment			
Syringes	Medical Equipment			
X-Ray film processor	Laboratory equipment	Yes		X-ray film

These items are not eligible,

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Item	Reason
Alcohol spray	Not a substance used in testing nor equipment
Animals	Not a substance used in testing nor equipment
Biocidal sprays	Not a substance used in testing nor equipment
Cameras, digital (with video capability)	Not eligible equipment
Cleaning equipment eg mops	Not relevant equipment
Cleaning of areas	A service not relevant equipment or substance
Cleaning solutions eg aquaclean, virkon, chemgene	Cleaning is not an eligible purpose
Clinical trial chemical storage, distribution, QA	Not a substance used in testing nor equipment
Clinical waste bags	Waste container, not eligible equipment
Computers, including tablets	Not eligible if used for general computing work such as writing papers, emails, internet searching. Typically this precludes PCs in offices
Cotton wool	Not a substance used in testing nor equipment
Eye protection	Clothing or safetywear, not eligible equipment
Fridges for storing of food or drink	Not for Research
General labels	Not a substance used in testing nor equipment
Hand towels	Not an eligible purpose
Journal publications	Not a substance used in testing nor equipment
Microwave	Not eligible equipment
Nitrile Gloves	Clothing or safetywear, not eligible equipment
Paper towel rolls	Not an eligible purpose
Particle face masks	Clothing or safetywear, not eligible equipment
Plasters for phlebotomy	Not a substance used in testing nor equipment
Plastic storage boxes	Not a substance used in testing nor equipment
Rubbish bins	Waste container, not eligible equipment
Sequencing	A service not relevant equipment or substance
Soap	Not an eligible purpose
Stationery	Not a substance used in testing nor equipment
Sweetie jars	Waste container, not eligible equipment
Telephones including mobiles	telephony, not eligible equipment or purpose