

## Appendix 7.1

### VAT CODES ON SUPPLIES AND INCOME

El 1 Code	EL1 NAME	VAT Code	Comments
10210	ACCOM-CONFERENCES EXTERNAL USERS	SSR/SXT	
10230	ACCOMMODATION-GENERAL EXTERNAL	SSR/SXT	
10240-1	ACCOM-LETTING NON STUDENT	SSR	SSR for 1 <sup>st</sup> 28 days
10250-1	ACCOM-LETTING STUDENT	SXT	
10265	ACCOMMODATION-ROOM HIRE EXTERNAL	SXT	
10450	ANIMALS-MAINTENANCE EXTERNAL	SSR	
10470	ANIMALS-SALES EXTERNAL	SSR	
10610-61	AUDIO VISUAL	SSR	
10870-80	BENCH FEES	SXT	
11200	CAR PARKING FEES	SSR	
11510	CATERING-CONFERENCE DRINKS EXT	SSR	
11530	CATERING-GROCERY SALES	SZR/SSR	
11540	CATERING-CONFECTIONERY EXTERNAL	SSR	
11550	CATERING-DRINKS EXTERNAL	SSR	
11560	CATERING-FOOD GENERAL EXT	SSR	
11580	CATERING-TOBACCO EXTERNAL	SSR	
11590	CATERING-VENDING	SSR	
11710	CLINICAL SERVICES-GENERAL	SXT	
11760	CLINICAL SERVICES TO PRIVATE PATIENT	SXT	
11810	COMPUTER-CONSUMABLES EXTERNAL	SSR	
11820	COMPUTER-HARDWARE EXTERNAL	SSR	
11870	COMPUTER-SOFTWARE EXTERNAL	SSR	
11880	COMPUTER-TIME RENTAL	SSR	
11910	CONFERENCE FEES-EXTERNAL	SSR/SXT	
12010	CONSULTANCIES-EXPENSES	SSR	
12020	CONSULTANCIES-FEES	SSR	
12108	CONTRIBUTION-BEQUESTS	SOS	
12115	CONTRIBUTIONS-DONATIONS	SOS	
12181	CONTRIBUTION-SPONSORSHIP	SOS/SSR	Depending on whether the sponsor delivers any benefit
13300	GRANTS-LOCAL AUTHORITIES	SOS	
13350	GRANTS-OTHER	SOS/SXT/SSR	
13400	GRATUITIES	SOS	
13600-650	HEFCE BLOCK GRANT	SOS	
13810	INF RES-BOOKBINDING EXTERNAL	SZR	
13820	INF RES-CONFERENCE PROCEEDINGS EXT	SZR	
13824	INF RES-COPYRIGHT CLEARANCE	SSR	
13826	INF RES-ELECTRONIC KEY TEXT	SSR	
13835	INF RES-LOST BOOKS	SZR	
13840	INF RES-PUBLICATIONS EXTERNAL	SZR	
13875	INF-RES-TECHNICAL MANUALS	SZR	
13930	INTELLECTUAL PROPERTY-ROYALTIES	SSR	
14104	CONTRIBUTIONS-DONATIONS	SOS	
14190	RENTAL INC FROM INVEST. PROPERTIES	SSR/SXT	
14570	LAUNDRY-SUBSCRIPTIONS	SSR	

EL 1 Code	EL1 NAME	VAT Code	Comments
14580	LAUNDRY-TAKINGS	SSR	
15210-15255	NURSERY-NON STAFF FULL TIME	SXT	
16100	PRINTING	SZR/SSR	
16300	RES COUNCIL TRAINING SUPPORT GRANT	SOS	
16301	DISABILITY STUDENT ALLOW GRANT	SOS	
16401	RECREATION-CLASSES	SXT	
16402	RECREATION-SPORTS KIT SALES	SSR	
16405	RECREATION-MEMBERSHIP	SXT	
16410	RECREATION-REGISTRATION	SXT	
16415	RECREATION-ACCREDITATIONS	SXT	
16420	RECREATION-LOCKER HIRE AND DRIERS	SXT	
16425	RECREATION-SUN BED HIRE	SSR	
16440	RECREATION-FITNESS ASSESSMENT	SXT	
16450	RECREATION-EQUIPMENT HIRE	SXT	
16460	RECREATION-FACILITY HIRE	SXT	
16500	RENTS	SXT	
16680	RESEARCH-INVOICED INCOME	SOS/SXT/SSR	See Research flowchart and notes
17102	SALES-ADVERTISING	SSR/SZR	
17120	SALES-EQUIPMENT EXTERNAL	SSR	
17140	SALES-GENERAL EXTERNAL	SSR	
17150	SALES-PHOTOCOPYING EXTERNAL	SXT/SSR	SXT - students
17160	SALES-SCRAP	SSR	
17170	SALES-SOUVENIRS/GIFTWARE	SSR	
17175	SALES-STAFF RECHARGES	SSR	
17185	SALES-TICKETS	SSR	
17505	STUDENT-ADDITIONAL FEES	SXT	
17510	STUDENT-CONTINUATION FEES	SXT	
17520	STUDENT-EXAMINATIONS FEES	SXT	
17570	STUDENT RE-REGISTRATION FEES	SXT	
17580	STUDENT-STUDY VISITS	SXT	
17800	SUBSCRIPTIONS EXTERNAL	SSR/SZR	
18100	TEACHING-ACCREDITATION	SXT	
18120	TEACHING-EXTERNAL	SXT	
18190	TEACHING-VALIDATION	SXT	
18200-280	TELECOMMS	SSR	
18400-450	TTA	SOS	
18600-800	TUITION FEES	SXT	
19320	VEHICLE-HIRE EXTERNAL	SSR	