Catering VAT Liability Flowchart

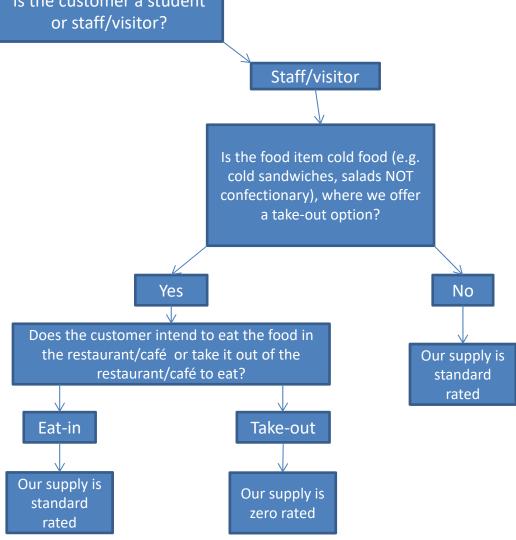
Use this flowchart to determine the VAT liability of sales of food and drink from our cafés/restaurants

Is the customer a student or staff/visitor?

Student

Our supply is **exempt** from VAT, regardless of what food or drink item is being purchased, provided that it is purchased from a café/restaurant

Please email taxteam@worc.ac.uk if you have any questions



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