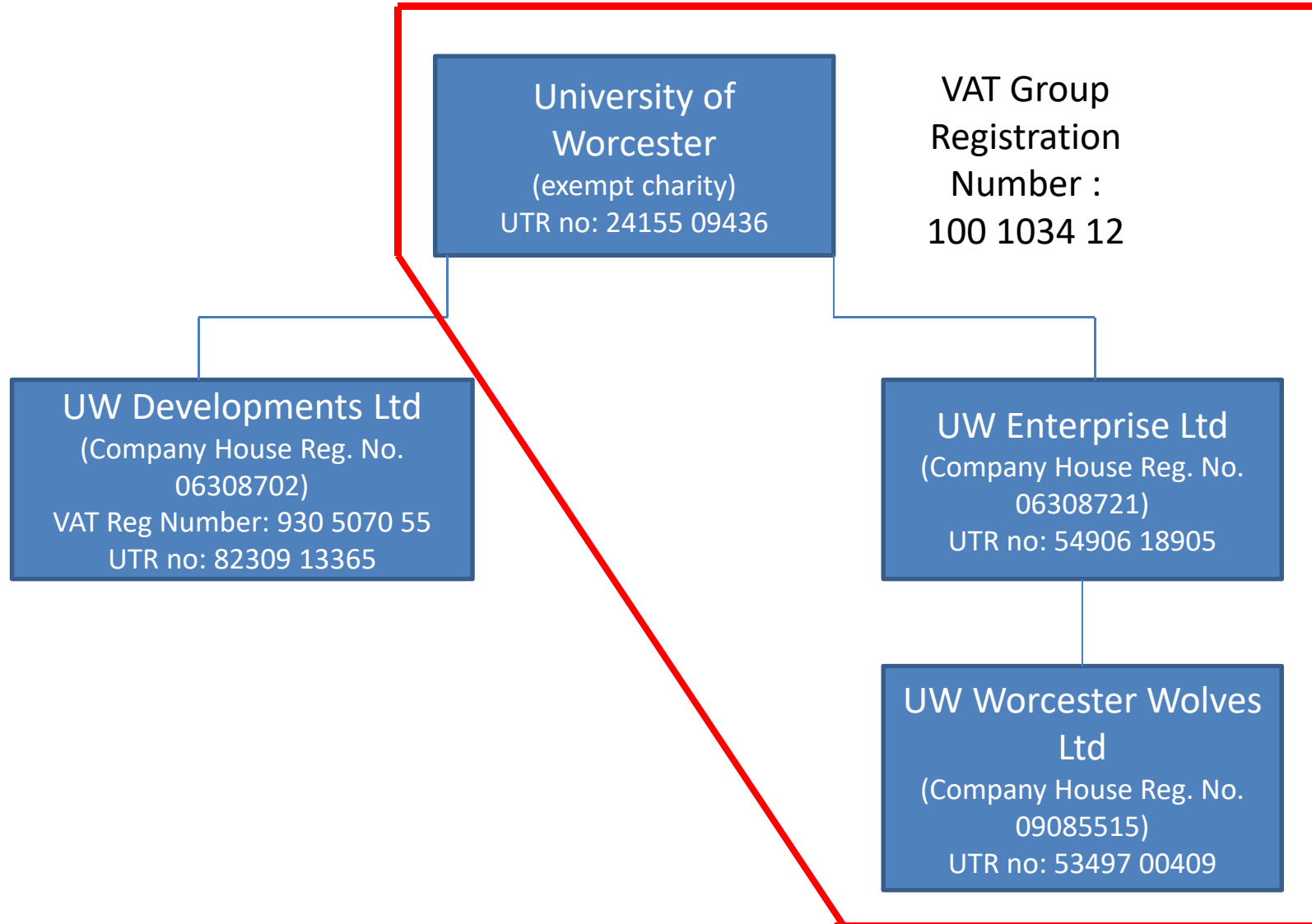


VAT reliefs available to Comms

taxteam@worc.ac.uk

(Mar 2020 version)

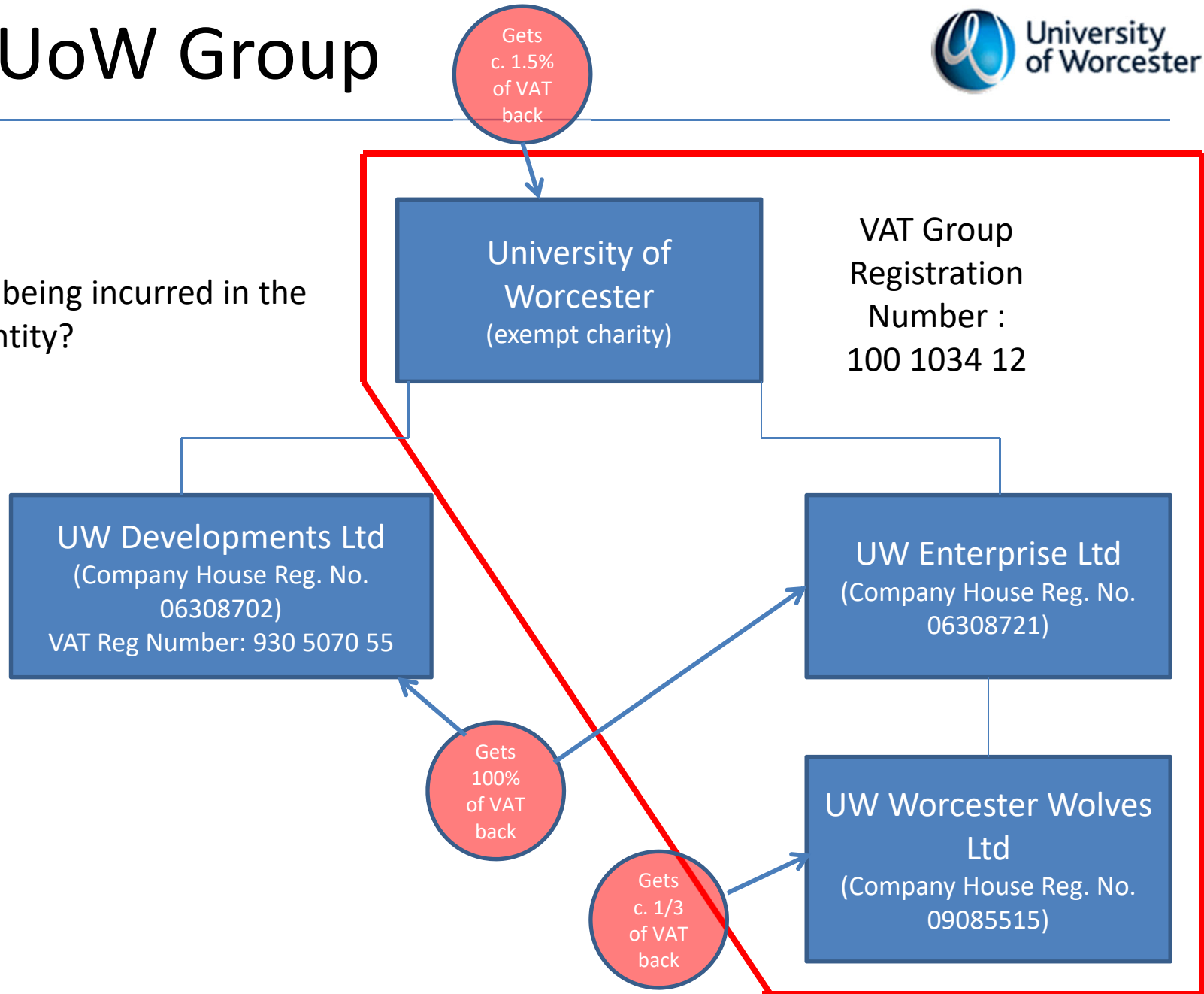
Group Corporate Structure



The UoW Group



Are costs being incurred in the correct entity?



Zero rated Expenditure

Available to ALL entities – no Certificate required

- Books, newspapers etc. in printed format (NOT e-books) (0%)
(more info at <https://www.gov.uk/government/publications/vat-notice-70110-zero-rating-of-books-and-other-forms-of-printed-matter>)
- Some food items – not in the course of catering (0%)
- Public transport costs – bus/train/plane/boat (NOT taxis) (0%)

BEWARE

Direct Mailing where stock is printed and mailed out – makes whole supply standard rated. Discuss before entering into a contract.

Printed items – VAT liability

<u>Item</u>	<u>Liability</u>	<u>Item</u>	<u>Liability</u>	<u>Item</u>	<u>Liability</u>
Acceptance cards	Standard-rated	Company accounts and reports (complete in booklet form)	Zero-rated	Newspapers	Zero-rated
Accounts (complete in booklet form)	Zero-rated	Compliment slips	Standard-rated	Note books, pads and paper	Standard-rated
Address books	Standard-rated	Copy books	Standard-rated	Orders of Service	Zero-rated
Advertising leaflets	Zero-rated	Correspondence cards	Standard-rated	Pamphlets	Zero-rated
Agendas (complete in booklet form)	Zero-rated	Diaries (completed)	Zero-rated	Paper, unprinted	Standard-rated
Albums	Standard-rated	Diaries (unused)	Standard-rated	Periodicals	Zero-rated
Announcement cards	Standard-rated	Dictionaries	Zero-rated	Postcards (whether completed or not)	Standard-rated
Annuals	Zero-rated	Directories (completed)	Zero-rated	Poster magazines	Zero-rated
Appointment cards	Standard-rated	Envelopes	Standard-rated	Posters	Standard-rated
Articles of association (complete in booklet form)	Zero-rated	Exercise books	Standard-rated	Prayer books	Zero-rated
Badges	Standard-rated	Folders	Standard-rated	Printed pictures	Standard-rated
Bags, paper	Standard-rated	Form letters	Standard-rated	Prospectuses Programmes	Zero-rated
Ballot papers	Standard-rated	Forms	Standard-rated	Questionnaires	Standard-rated
Binders	Standard-rated	Greetings cards	Standard-rated	Scrap books (blank)	Standard-rated
Book covers	Standard-rated	Invitation cards	Standard-rated	Scrap books (completed)	Zero-rated
Book marks	Standard-rated	Journals	Zero-rated	Scrolls (hand-written)	Standard-rated
Book tokens	Standard-rated	Labels	Standard-rated	Sports programmes	Zero-rated
Booklets	Zero-rated	Leaflets	Zero-rated	Stationery	Standard-rated
Books	Zero-rated	Letter headings	Standard-rated	Stationery books	Standard-rated
Brochures	Zero-rated	Letters (handwritten)	Standard-rated	Stickers	Standard-rated
Bulletins	Zero-rated	Magazines	Zero-rated	Tags	Standard-rated
Business cards	Standard-rated	Mail order catalogues	Zero-rated	Text books	Zero-rated
Calendars	Standard-rated	Manuals	Zero-rated	Theses	Zero-rated
Catalogues	Zero-rated	Manuscript paper	Standard-rated	Tickets	Standard-rated
Certificates	Standard-rated	Manuscripts	Standard-rated	Timetables (in book or leaflet form)	Zero-rated
Circulars	Zero-rated	Maps	Zero-rated	Waste paper	Standard-rated
Cloakroom tickets	Standard-rated	Memo pads	Standard-rated		
Colour cards	Standard-rated	Menu cards	Standard-rated		

Printed items – Zero rated items



Advertising leaflets	Mail order catalogues
Agendas (complete in booklet form)	Manuals
Annuals	Maps
Articles of association (complete in booklet form)	Newspapers
Booklets	Orders of Service
Books	Pamphlets
Brochures	Periodicals
Bulletins	Poster magazines
Catalogues	Prayer books
Circulars	Programmes
Company accounts and reports	Prospectuses
Diaries (completed)	Scrap books (completed)
Dictionaries	Sports programmes
Directories (completed)	Text books
Journals	Theses
Leaflets	Timetables (in book or leaflet form)
Magazines	

Printed items – Standard rated items

Acceptance cards	Forms
Address books	Greetings cards
Albums	Invitation cards
Announcement cards	Labels
Appointment cards	Letter headings
Badges	Letters (handwritten)
Bags, paper	Manuscript paper
Ballot papers	Manuscripts
Binders	Memo pads
Book covers	Menu cards
Book marks	Note books, pads and paper
Book tokens	Paper, unprinted
Business cards	Postcards (whether completed or not)
Calendars	Posters
Certificates	Printed pictures
Cloakroom tickets	Questionnaires
Colour cards	Scrap books (blank)
Compliment slips	Scrolls (hand-written)
Copy books	Stationery
Correspondence cards	Stationery books
Diaries (unused)	Stickers
Envelopes	Tags
Exercise books	Tickets
Folders	Waste paper
Form letters	

Advertising

Zero rated

ONLY available to University BECAUSE it is a charity. Certificate required

- Advertising on someone else's "time or space" (0%)
- Includes sponsorship

Advertising – VAT liability

Type of Advertisement or Service	VAT Treatment	Action
An advert on someone else's space e.g. their website, a poster board off campus, tv, newspapers	Zero-rated	Request a zero-rating certificate from Andrea and give to the supplier with order
An advert created for us to use on our own website, or to be displayed throughout the campus, or included in our literature	Standard-rated	N/A
Staff recruitment on someone else's space e.g. on jobs.ac.uk	Zero-rated	Request a zero-rating certificate from Andrea and give to the supplier with order
Staff recruitment on our own website	Standard-rated	N/A
Advertisements targeted at general groups e.g. readers of a particular magazine or living in a particular area	Zero-rated	Request a zero-rating certificate from Andrea and give to the supplier with order
Advertisements targeted at selected people (selected by address or at random)	Standard-rated	N/A
Direct mail and telesales	Standard-rated	N/A
Pay-per-click sponsored adverts appearing on search engine websites	Standard-rated	N/A
Service of search engine optimisation or listing the University in the results of a search engine	Standard-rated	N/A

Advertising – example Certificate



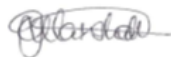
VAT ZERO RATING CERTIFICATE FOR CHARITY ADVERTISING

I, Andrea Marshall, Tax Specialist, of the University of Worcester, Finance Department, Woodbury Building, Henwick Grove, Worcester WR2 6AJ

declare that the above charity is buying from

(Name of supplier and address)

advertising services (eg Full page advert in magazine name) which are eligible for relief from VAT under items 8 and 8A, Group 15, Sch 8, VATA 1994.



Signature

(date)

Date.....

PART 2 - for use by the supplier

I have read the guidance in Customs and Excise VAT Notice 701/58 and agree that the goods/services described come within the category indicated.

..... (Signature and date)

This certificate should be retained by the supplier for production to his VAT officer.

NOTES (for example any steps taken to verify the declared particulars)

NOTE: It is the supplier's responsibility to ensure that the goods or services supplied are eligible before zero-rating them.