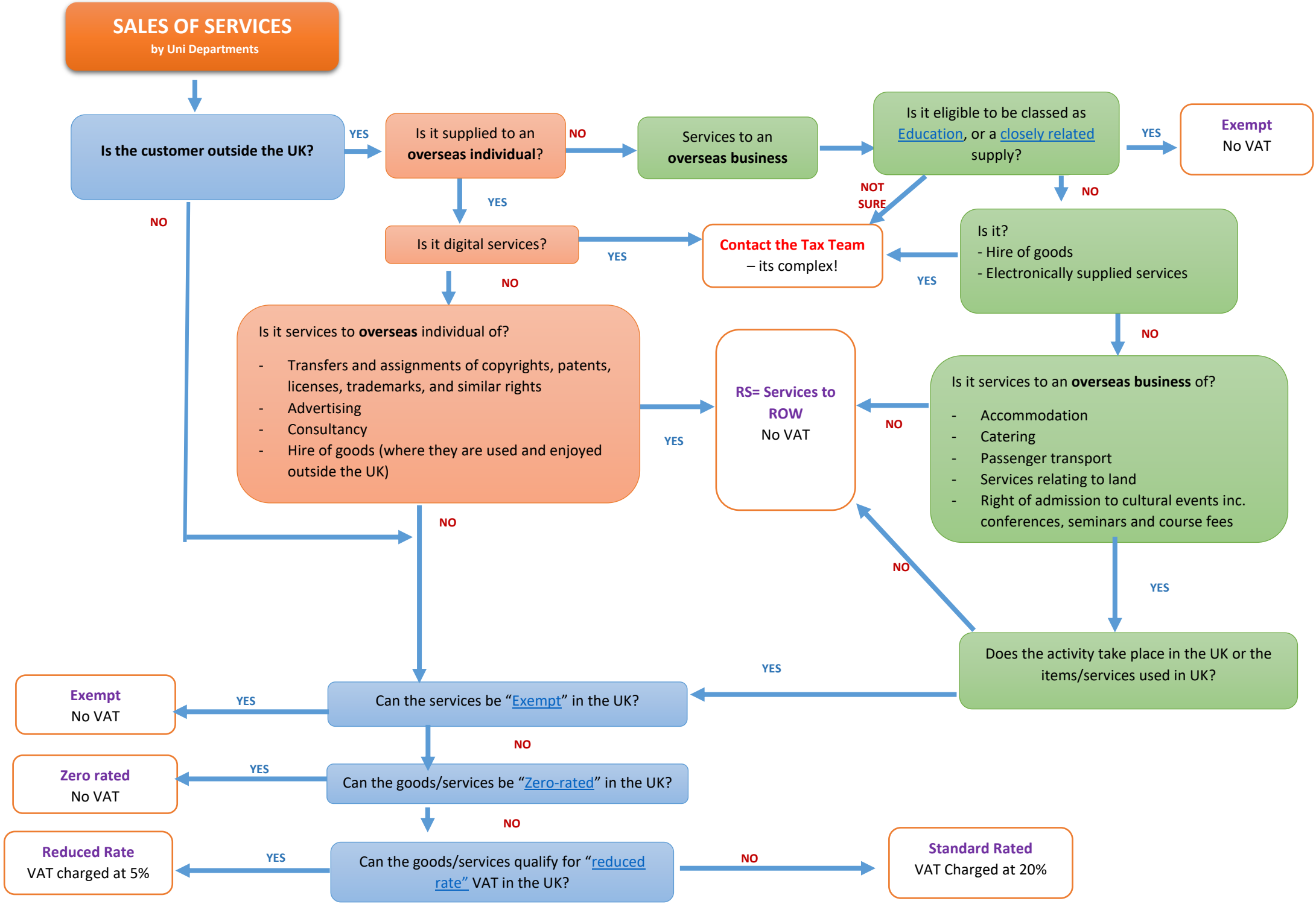
SALES OF SERVICES
by Uni Departments
Is the customer outside the UK?
YES
NO
Is it supplied to an overseas individual?
NO
Services to an overseas business
Is it eligible to be classed as Education, or a closely related supply?
YES
Exempt
No VAT
NOT SURE
NO
YES
Is it digital services?
YES
Contact the Tax Team – its complex!
YES
Is it?
- Hire of goods
- Electronically supplied services
NO
NO
Is it services to overseas individual of?
- Transfers and assignments of copyrights, patents, licenses, trademarks, and similar rights
- Advertising
- Consultancy
- Hire of goods (where they are used and enjoyed outside the UK)
YES
RS= Services to ROW
No VAT
NO
Is it services to an overseas business of?
- Accommodation
- Catering
- Passenger transport
- Services relating to land
- Right of admission to cultural events inc. conferences, seminars and course fees
NO
YES
NO
Does the activity take place in the UK or the items/services used in UK?
YES
Exempt
No VAT
YES
Can the services be "Exempt" in the UK?
NO
Zero rated
No VAT
YES
Can the goods/services be "Zero-rated" in the UK?
NO
Reduced Rate
VAT charged at 5%
YES
Can the goods/services qualify for "reduced rate" VAT in the UK?
NO
Standard Rated
VAT Charged at 20%