

Appendix A - Typical Items of Expenditure and their VAT Liability

Please note that items purchased from a business that is not VAT registered will not show VAT even if the item is listed as liable to VAT. Such purchases are outside the scope of VAT.

Standard Rate 20%	VAT at 5%	Zero-rated	VAT Exempt
- Accountancy services - Agency Staff - Bottled water - Cars and Vans - Catering services - CDs, CD ROMS, Cleaning materials - Computers, printers, photocopiers, etc. - Contract Cleaning - Crisps, chocolate, chocolate biscuits, soft drinks, fruit juice, ice cream - Educational equipment (purchase/ rental) - Exercise books - Fixtures & Fittings - Fuel/power to commercial buildings - Furniture/equipment - General consumables - General repairs (structural equipment) - Grounds Maintenance - Laundry - Medical Supplies (not prescriptions) - Pest Control - Photocopier leasing - Postage & Packing (unless provided by Post Office) - Printing & Stationery - Refuse Collection - Sports Equipment - Taxi Hire (if VAT registered) - Uniform (for secondary schools, dependant on size) - Water supply - Window Cleaning	- Fuel/power to domestic and charity buildings for a qualifying purpose, also usage by a business below de minimis threshold (auto. applied by utility supplier) - Children's Car seats - Installation of energy saving materials - Contraceptive products	- Books - text books, library books, children's picture books, music books, painting books - Children's clothing (including cycle helmets) – certain sizes - Domestic water & sewerage - Journals, newspapers, maps, charts - Milk, tea, coffee - Most basic food items - Passenger transport (10 or more passengers) - Public Transport - Cold takeaway food Women's sanitary products - Water Rates and waste water - Uniform with a school logo for pupils<14 (Primary schools)	- Bank charges & monetary transactions - Examination entry fees - Examination Services - Insurance by an Insurance Broker and Mutual Payment - Lotteries, raffles, tombolas - Most land transactions (Lettings, Leases, Sales) - Postal Services provided by the Post Office – including stamps and franking - Vocational Training including training by eligible body - Education - Childcare Vouchers - CRB/DBS charges (admin fee is Standard) - Trade Refuse Collection (unless invoiced by LBH then this will be Out of Scope) - Zoo & Museum entrance (If deemed an educational provision) Swimming lessons
			Outside the Scope of VAT - Charitable Donations - Grants - Rates - Salaries and Wages - Items purchased from a business that is not VAT registered (even if the item is listed as liable to VAT – including Free School Meals & School Journeys).

			• Invoices received from LBH • Invoices received from other LB Hillingdon Schools
			Outside the Scope of VAT
			• (not including academies or free schools) • Penalties & Fines • Road Tax • Post & Packing (carriage) if not charged VAT • MOT test • Road tax • Penalties & fines including cancellation charge • TV Licence • Trade Refuse (If collected by LBH) • LBH Museum entrance (e.g. The Battle of Britain Bunker)

Appendix B – Sample Business Supplies and their VAT Liability

Standard 20%	VAT at 5%	Zero-rated	VAT Exempt
- Accountancy or consultancy services supplied to an external organisation - Admission charges for example admission to plays, concerts, dances, sporting venues, exhibitions, entertainments, museums, and art galleries. - Advertising services - Car parking - Catering services supplied to an external organisation - Cleaning/laundry services - Commission on sales. e.g. at artists' exhibitions - Conference income - Equipment and vehicle hire - Consultancy services supplied to an external organisation - Gas, electricity and fuel oil supplied to commercial buildings - Hire of cassettes, videos and CDs, including charges for late returns - Non-food vending machines - Private photocopying to staff or external organisations - Private street works - Private telephone calls to staff or external organisations - Provision of parking facilities - Reinstatement work	Gas, Electricity and Fuel Oil Supplied to domestic or charitable non-business buildings. Also, income from tenant re energy.	- Sale of Books, leaflets & pamphlets - Sale of school publications, newspapers, journals, periodicals, brochures, booklets - Design/printing work where the final product is a book, leaflet or pamphlet - Passenger transport fares (bus and coach) - Bus or coach hire with a driver provided where the vehicle carries not less than 10 passengers Sale of school uniform (if zero rated cost) Sale of women's sanitary products	- Vocational training supplied to external organisations - Supply of education for which a fee is charged to external organisations - Staff seconded to another education provider used in an educational capacity associated with the provision of education to students. - Car Boot Sales (charges to stall holders) - Examination fees – supplied to a pupil - Lease/letting council property on a commercial basis (mostly exempt with an option to tax) Note: Lettings of playing fields or sports halls where the hirer will use the facilities are standard-rated. - There are special rules relating to the long-term hire of sporting facilities, which

Standard 20%	VAT at 5%	Zero-rated	VAT Exempt
- to highways (if requested to do so) - Sale of adult clothing and sportswear - Sale of school uniform which exceeds the measurements for children - Sale of second-hand goods/ commercial vehicles & scrap - Sale of sports equipment - Sale of videos - Sales to staff, e.g. stationery, School Dinners - Secondment of staff (with the exception of staff seconded to another education provider used in an educational capacity associated with the provision of education to students – this would be an exempt supply) - Sponsorship, when a benefit is supplied to the sponsor - Telephone box income - Testing/repairing equipment - Uniform (for secondary schools, dependant on size)			allow exemption of the hire if certain conditions are met. - Bank Interest - Nursery Fee - Income for additional 15 hours
			Outside the Scope of VAT - School Trips income - Pupil meal income - Breakfast/After School club income - Donations received - Grants received - Income from LB Hillingdon - Receipt from Insurance claim - Income from other LB Hillingdon Schools (not including academies or free schools) - Out of Borough EHCP income - Sponsorship (nothing received in return)