**Medical Equipment Request for Zero-Rating Certificate**

**Please complete the 1-page form below and send to:** [**vat@reading.ac.uk**](mailto:vat@reading.ac.uk)

Detailed guidance regarding equipment that qualifies for a zero-rating certificate is also attached for information

Name of person requesting certificate:

Post Title:



University email address which can be used in case of queries:



PO /Project code / Invoice Number (if available):



Supplier’s Name and Address:

Description of goods, services, substances or medicinal products to be supplied:



**Mark as appropriate:**

medical equipment

sterilising equipment

scientific equipment

laboratory equipment

computer equipment

refrigeration equipment

video equipment

parts or accessories of the above

repairs or maintenance of the above

qualifying substances or medicinal products

**GUIDANCE NOTES:**

Medical supplies - Zero rated

**Overview**

The supply of medical, scientific, computer, video equipment, sterilising, laboratory, or refrigeration equipment for use in medical research, training, diagnosis or treatment, and the repair and maintenance of such goods, can be zero rated. However, before issuing an exemption certificate, there are a number of tests which must be satisfied.

The University must pay for the purchase using charitable or donated funds. The University interprets this condition to mean that it should not use this relief where it is intended that the equipment be paid for using income from projects that are funded by commercial third parties. These projects will have tax system FR.

1. The goods must be qualifying equipment, or repairs and maintenance of these goods, although there are also reliefs available for substances and medicinal products which are summarised below. Qualifying equipment is equipment which is capable of description under one of the following headings:

* **Medical Equipment** - Must be designed for a medical function. e.g. bandages and tongue depressors, or complex machinery such as x-ray machines and scanners. General use items used to equip a medical facility, e.g. a bed or television are not medical equipment
* **Scientific Equipment** - is designed to perform a scientific function. This includes precision measuring and analytical equipment e.g. thermometers, weighing machines and spectrometers. Equipment that merely works on a scientific principle is not scientific equipment
* **Computer Equipment** - includes computer hardware such as servers, screens, keyboards, and disks. Computer software is zero-rated when purchased solely for use in medical research, diagnosis, or treatment only (i.e. not in medical training)
* **Video Equipment**
* **Sterilising Equipment** -includes autoclaves and other specialised equipment using steam or other high temperature processes. Microwave ovens and other cooking appliances are not sterilising equipment, even if they can be so used
* **Laboratory Equipment** - must be designed for use in a laboratory, e.g. test tubes, other laboratory glassware; Bunsen burners; fume cupboards; microtome's; cryostats; laboratory benches; specialised sinks and catch pots. The following are not laboratory equipment: ordinary cupboards, lockers, seats, and other furniture, even when used to equip a laboratory
* **Refrigeration Equipment** - this includes all cooling and freezing equipment, whether designed for industrial, domestic or any other purpose

In addition, **Substances** directly used for testing, or for mixing with other substances in the course of medical or veterinary research (not training, diagnosis or treatment). A ‘substance’ can be natural or artificial and can be in solid or liquid form or in the form of a gas or vapour.

Also, **Medicinal products** - a substance presented as a medicine, or an ingredient for a medicine, capable of being administered to people or animals for a medicinal purpose. It must be solely used in medical or veterinary research, treatment, or care.

**The zero rate may also apply to parts and accessories of qualifying equipment.**

1. Except as described above, the goods must be used for a qualifying purpose, which is they are to be used mainly (that is, more than 50%) for

* **medical or veterinary research**
* **medical or veterinary training**
* **medical or veterinary diagnosis**
* **medical or veterinary treatment**

1. If goods are zero rated because they are being used in Medical research etc. then the carriage associated with them is also zero rated as is any repair.

**A list of items that qualify for zero rating is available below, however if you should have any further queries please contact the VAT Team in the first instance**

|  |  |  |
| --- | --- | --- |
| Not eligible for relief | Goods | Eligible for relief as |
| X | Air conditioners |  |
|  | Air control systems, specialist (capable of precisely controlling pressure, temperature, and humidity) | Laboratory equipment |
| X | Air filters, general |  |
|  | Air filtration systems, specialist (built to meet specific circumstances) | Laboratory equipment |
| X | Air showers |  |
| X | Alarms, security of smoke |  |
| X | Alarm bracelets |  |
| X | Alcohol spray |  |
|  | Anaesthetic apparatus | Medical equipment |
|  | Animal cages, specialist (for example, free from chemicals and not available for consumer use) | Laboratory equipment |
|  | Aprons, lead lined for x-ray protection | Medical equipment |
|  | Aprons, cryogenic | Accessory to equipment |
| X | Aprons, other |  |
|  | Artificial limbs | Goods for use of disabled person |
|  | Autoclaves | Sterilising equipment |
| X | Bactericides |  |
|  | Bandages | Medical equipment |
|  | Barometers | Scientific equipment |
|  | Batteries, bespoke (to eligible equipment) | ‘Part’ of equipment |
| X | Batteries, generic |  |
|  | Bedding, specialist (for example, free from chemicals) for animal cages | Laboratory equipment |
| Not eligible for relief | Goods | Eligible for relief as |
|  | Bedpans | Medical equipment |
|  | Bedpan washers, with sterilising steam cycle | Sterilising equipment |
| X | Bedpan washers, other |  |
|  | Beds, highly specialised (for example, net suspension or medical water beds) | Medical equipment |
|  | Beds, hospital — with tilting action or variable height features | Goods for use of disabled person |
| X | Biocidal sprays |  |
|  | Biosafety cabinets | Laboratory equipment |
| X | Blankets |  |
|  | Bunsen burners | Laboratory equipment |
|  | Bottle washers, animal cage specific | Laboratory equipment |
| X | Cabinets, hazardous storage, generic |  |
|  | Cages, animal, specialist (for example, free from chemicals and not available for consumer use) | Laboratory equipment |
| X | Cameras, still |  |
|  | Cameras, video | Video equipment |
| X | Cameras, digital (with video capability) |  |
|  | Cameras, thermal imaging | Scientific equipment |
| X | Cartridges (printer), ink toner |  |
|  | Catchpots | Laboratory equipment |
| X | Catering equipment |  |
|  | Catheters | Medical equipment |
| X | CD players or recorders |  |
|  | Centrifuges | Scientific or laboratory equipment |
| X | Chemical spillage containment kits |  |
|  | Clamps, medical | Medical equipment |
| X | Cleaning equipment |  |
| X | Closed circuit television systems |  |
|  | Commode chairs | Goods for use of disabled person |
|  | Computer disks and tapes | Accessory to computer equipment |
|  | Computer keyboards | Computer equipment |
|  | Computer mouse | Accessory to computer equipment |
|  | Computer printers, including networking and multi-function printers, provided there is evidence the item is to be used mainly for medical or veterinary research, and so on. | Accessory to computer equipment |
|  | Computer screens | Accessory to computer equipment |
|  | Computer screen filters | Accessory to computer equipment |
|  | Computer server | Computer equipment |
| X | Computer stationery |  |
|  | Computer tablet, including iPads, provided there is evidence the item is to be used mainly for medical or veterinary research, and so on. | Computer equipment |
| X | Cooking appliances (used for sterilisation) |  |
| Not eligible for relief | Goods | Eligible for relief as |
| X | Cotton wool |  |
|  | Cryostats | Laboratory equipment |
| X | Curtains |  |
| X | Data |  |
|  | Deep freezers | Refrigeration equipment |
|  | Dental chairs | Medical equipment |
|  | Dental drills | Medical equipment |
|  | Dental mirrors | Medical equipment |
|  | Dental spittoons | Medical equipment |
| X | Disinfectants |  |
|  | Drip poles | Medical equipment |
| X | Drugs trolleys |  |
|  | DVD players, recorders, or blank DVDs | Video equipment |
|  | Endoscopes | Medical equipment |
|  | Electro-cardiographs | Medical equipment |
| X | Ethernet |  |
|  | Eye test charts | Medical equipment |
|  | Examination couches, adjustable | Medical equipment |
|  | First aid kits, supplied as pre-packaged units | Medical equipment |
|  | Forceps | Medical equipment |
| X | Fuel |  |
|  | Fume cupboards | Laboratory equipment |
|  | Furnace, laboratory | Laboratory equipment |
| X | Furniture, non-laboratory |  |
|  | Gloves, cryogenic | Accessory to equipment |
|  | Gloves, medical or surgical | Medical equipment |
|  | Gloves, nitrile medical or surgical | Medical equipment |
| X | Gloves, nitrile (non-medical or surgical) |  |
| X | Gloves, other (non-medical or surgical) |  |
|  | Gown, medical or surgical | Medical equipment |
| X | Gymnasium equipment |  |
| X | Hearing aids |  |
|  | Heart pacemakers | Medical equipment or goods for use of disabled person |
|  | Hoists and patient lifting devices | Goods for use of disabled person |
|  | Howie-style lab coats (reusable) | Laboratory equipment |
| X | Howie-style lab coats (non-reusable) |  |
|  | Hypodermic needles | Medical equipment |
|  | Ice-making machines | Refrigeration equipment |
|  | Identification bracelets for patients | Medical equipment |
|  | iPads | Computer equipment |
| X | iPhones |  |
| X | Kettle |  |
|  | Kidney bowls | Medical equipment |
|  | Lab coats, including Howie-style reusable | Laboratory equipment |
| Not eligible for relief | Goods | Eligible for relief as |
| X | Lab coats (non-reusable) |  |
| X | Laboratory animals |  |
|  | Laboratory benches | Laboratory equipment |
|  | Laboratory furnace | Laboratory equipment |
|  | Laboratory glassware or plasticware | Laboratory equipment |
|  | Laboratory ovens | Laboratory equipment |
| X | Lockers |  |
|  | Masks, medical or surgical | Medical equipment |
| X | Masks (non-medical or surgical) |  |
| X | Masks, other |  |
|  | Mattresses, specially designed for the relief or prevention of pressure sores | Medical equipment |
|  | Medicine measures, graduated | Medical equipment |
|  | Microscopes | Scientific or laboratory equipment |
|  | Microtomes | Laboratory equipment |
| X | Microwave oven |  |
| X | Mobile phones |  |
|  | Needles, suture | Medical equipment |
| X | Nurse call systems |  |
| X | Occupational therapy materials |  |
|  | Operating lights | Medical equipment |
|  | Ovens, laboratory | Laboratory equipment |
| X | Overbed tables |  |
| X | Overhead projection units |  |
|  | Pacemakers | Medical equipment or goods for use of disabled person |
| X | Pagers |  |
|  | Patient trolleys and stretchers | Medical equipment |
| X | Personal protective equipment (PPE) |  |
|  | Physiotherapy equipment, specialised – other than gymnasium equipment | Medical equipment |
|  | Pillows, orthopaedic, specially designed and used for neck or spinal injuries | Medical equipment |
| X | Pillows, other |  |
|  | Pipettes | Laboratory equipment |
| X | Power supplies, including UPS |  |
| X | Printer cartridges |  |
| X | Projectors (including ceiling mounted options) |  |
|  | Rack washers, animal cage specific | Medical equipment |
|  | Radiography equipment | Medical equipment |
|  | Renal dialysis units | Medical equipment or goods for use of disabled person |
|  | Resuscitation equipment | Medical equipment |
|  | Resuscitation dummies (read paragraph 4.9) | Resuscitation training model |
| X | Routers |  |
| Not eligible for relief | Goods | Eligible for relief as |
|  | Scalpels | Medical equipment |
|  | Scanner, MRI, CAT | Medical equipment |
| X | Screens |  |
|  | Scrubs | Medical equipment |
|  | Sharps bins | Medical equipment |
|  | Sinks, specialised laboratory | Laboratory equipment |
| X | Smartphones |  |
| X | Sound systems |  |
|  | Specialist animal cages (for example, free from chemicals and not available for consumer use) | Laboratory equipment |
|  | Specialist bedding (for example, free from chemicals) for animal cages | Laboratory equipment |
|  | Spectrometers | Scientific equipment |
|  | Sphygmomanometers | Medical equipment |
|  | Splints | Medical equipment |
| X | Stationery |  |
| X | Sterilising solutions |  |
| X | Sterilising wipes |  |
|  | Stethoscopes | Medical equipment |
|  | Surgical gloves | Medical equipment |
|  | Surgical gowns | Medical equipment |
|  | Surgical masks | Medical equipment |
|  | Suture needles | Medical equipment |
|  | Swabs | Medical equipment |
|  | Syringes | Medical equipment |
|  | Tablet, computer (including iPads), provided there is evidence the item is to be used mainly for medical or veterinary research, and so on | Computer equipment |
| X | Tape recorders |  |
| X | Telephones |  |
| X | Television sets |  |
|  | Test tubes | Laboratory equipment |
|  | Test tube rack | Accessory to equipment |
|  | Thermal imaging cameras | Scientific equipment |
|  | Thermometers, clinical | Medical equipment |
|  | Thermometers, other | Scientific equipment |
|  | Tongue depressors | Medical equipment |
| X | Towels |  |
| X | Uniforms |  |
|  | USB memory sticks | Computer equipment |
|  | Video cameras | Video equipment |
|  | Video tapes | Video equipment |
|  | Video players | Video equipment |
|  | Video monitors | Video equipment |
| X | Wall screens or monitors |  |
| Not eligible for relief | Goods | Eligible for relief as |
| X | Waste disposal bags, boxes, jars, and sacks |  |
| X | Waste disposal machinery |  |
|  | Weighing machines | Scientific equipment |
|  | Wheelchairs | Goods for use of disabled person |
| X | WiFi systems |  |
| X | Wipes, clean room |  |
| X | Wipes, sterilising |  |
|  | Wound dressings | Medical equipment |
|  | X-ray films or plates | Medical equipment |
|  | X-ray machines – medical | Medical equipment |
|  | X-ray machines – other | Scientific equipment |
|  | X-ray viewers | Medical equipment |

\*Resuscitation training models (resuscitation dummies) can be zero-rated if they include a head and torso designed for use during first aid training in cardiopulmonary resuscitation and/or defibrillation techniques

Things to do now:

Contact us

Email: [vat@reading.ac.uk](mailto:vat@reading.ac.uk)

**Karen Hullis (Financial Tax Manager)**

Email : [k.hullis@reading.ac.uk](mailto:k.hullis@reading.ac.uk)

Telephone: +44 (0) 118 378 5441