

List of NHS Business Activities - Goods and Services

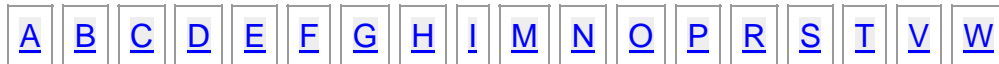
The following published Treasury (Taxing) Direction confirms the list of activities that are to be treated as business activities (therefore either standard-rated, zero-rated or exempt depending upon the type of supply) when supplied by NHS bodies.

Please feel free to [contact us](#) if you wish to confirm the correct VAT liability of any business supplies you make or intend to make.

The relevant NHS bodies are:

- Health Authorities - including Primary Care Groups, Local Health Groups (Wales) and Community Health Councils
- Special Health Authorities
- Special Health Boards (Scotland)
- Area Health Boards (Scotland)
- National Health Service Trusts
- Primary Care Trusts
- The Common Services Agency (Scotland)
- Dental Practice Board

The list of activities are:



A

- Accommodation, including property acquisition and disposal and any related services
- Administration services
- Admission to premises and to events, eg entertainments, air displays etc
- Advertising or publicity services
- Archives
- Attendance of staff at court or any similar place

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B

- Bankruptcies and insolvency services
- Broadcasting services

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C

- Catering, including supplies from vending machines

- Car leasing
- Computer services or goods
- Concessions for catering or other services
- Conferences, exhibitions and any related facilities or services
- Construction, alteration, demolition, repair or maintenance work, civil engineering work, any related services or goods
- Contract or procurement services
- Copying or supply of any reproductions or of any documents
- Copyright, patents or licences to manufacture

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D

- Delivery or distribution services
- Drainage work

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E

- Electronic transfer of data
- Export of goods and related services

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F

- Filming, replay or recording services
- Financial and any related services
- Fishing licences or permits
- Fire service assistance
- Freight transport
- Fuel and power

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G

- Government car service
- Grant, assignment or surrender of any interest in or right over land, or of any licence to do anything in relation to land
- Grant of a right to inspect records
- Goods, including goods manufactured within a Government department and sold to its staff and to other customers, stores surplus or other equipment
- Grave maintenance
- Grounds maintenance

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H

- Hairdressing
- Heating
- Hire of vehicles, machinery or equipment, with or without operator or crew
- Hydrographic, cartographic and similar services

I

- Information or statistical services
- Inspection services

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L

- Laboratory services including analysis and testing of any substance
- Laundry services
- Licensing, certification, authorisation or the granting of any rights other than rights over land

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M

- Manufacturing, assembling and other services
- Medical services
- Membership subscriptions
- Meteorological and related services
- Mineral or prospecting rights
- Mortuary services

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N

- Nursery and day-care facilities

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O

- Occupational health services

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P

- Passenger transport
- Payroll and pension administration services
- Pest or animal control
- Photocopying services
- Photographic services
- Port, airport or harbour services and related goods
- Postal, packing or distribution services
- Professional services, including those of any manager, adviser, expert, specialist or consultant
- Publications

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R

- Radio or communication services
- Recruitment services
- Research, testing, experimentation, sampling or other related laboratory services
- Repair or maintenance of machinery, equipment or other goods

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S

- Searches
- Secondment of staff where such services could also be obtained from the private sector
- Secretarial services
- Security services and related goods
- Shipping services
- Slaughter, rendering and disposal of animals
- Social services
- Statistical services, including the collection, preparation and processing of data
- Storage facilities and related services

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T

- Telecommunications
- Training, tuition or education and any related services or goods
- Transfer of milk quota leases
- Translation services
- Tree planting and afforestation

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V

- Vehicle conversions
- Vehicle servicing and maintenance
- Verification of particulars of births, marriages or deaths

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W

- Waste disposal
- Water
- Weighbridge services