

Contracted Out Services List

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The following list sets out the contracted out services (COS) published in the Treasury Direction which are eligible for VAT recovery under Section 41(3) VAT Act 1994.

1. Accounting, invoicing and related services
2. Administration of the following:
 - Career development loans
 - Certificates of experience
 - Government support payments to the railway industry
 - Pension funds
 - Grants and awards
 - Services supplied under the companies acts and the patent and trademarks acts
 - Teachers' superannuation scheme
 - Vehicle excise duty refunds
 - Winter fuel payments scheme
 - Inherited state earnings related pension scheme
3. Administration and collection of toll charges
4. Aerial photographic surveys and aerial surveillance
5. Agricultural services of the kind normally carried out by the farming and rural conservation agency
6. Alteration, repair and maintenance of road schemes, except (a) any works carried out pursuant to an agreement made under section 278 of the highways act 1980, or (b) works involving construction on land not already used for road schemes
7. Broadcast monitoring services
8. Cartographic services
9. Cash in transit services
10. Catering
11. Ceremonial services
12. Childcare services
13. Collection, delivery and distribution services
14. Computer services supplied to the specification of the recipient, including the provision of a fully managed and serviced computer infrastructure
15. Conference and exhibition services
16. Debt collection
17. Departmental staff records and payroll systems including administration and payment of pensions
18. Employment advisory services as directed by the race relations act 1976
19. Engineering and related process services
20. Environmental research and protection services of the kind normally carried out for the department of the environment, transport and the regions
21. Estate management services
22. Export intelligence services
23. Filming, audio-visual and production services
24. Health promotion activities
25. Hire of reprographic equipment including repair and maintenance
26. Hire of vehicles including repair and maintenance
27. Insolvency services
28. Interpretation and translation services
29. Issue of documents to, and control of, bingo halls and off-course bookmakers
30. Issue of documents under wireless and telegraphy act
31. Laboratory services
32. Laundry services
33. Library services
34. Maintenance and care of livestock and fauna in connection with the royal parks
35. Maintenance, non-structural repair and cleaning of buildings
36. Maintenance and repair of civil engineering works
37. Maintenance, repair and cleaning of equipment, plant, vehicles and vessels
38. Maintenance and repair of statues, monuments and works of art
39. Medical and social surveys
40. Messenger, portering and reception services
41. Nursing services
42. Office removals
43. Operation and maintenance of static test facilities, engineering and support services and test range industrial support and security/safety services including those acquired for the purposes of research and development
44. Operation and maintenance of stores depots
45. Operation of hospitals, health care establishments and health care facilities and the provision of any related services
46. Operation of prisons, detention centres and remand centres, including medical services
47. Passenger transport services
48. Pest control services
49. Photographic, reprographic, graphics and design services
50. Preparation and despatch of forms
51. Press cutting services
52. Professional services, including those of any manager, adviser, expert, specialist or consultant
53. Provision, under a pfi agreement, of accommodation for office or other government use, together with management or other services in connection with that accommodation
54. Publicity services
55. Purchasing and procurement services
56. Radio services
57. Recruitment and relocation of staff and other related services
58. Research, testing, inspection, certification and approval work for the health and safety executive (hse)
59. Scientific research of the kind normally carried out for the ministry of agriculture, fisheries and food (maff)
60. Security services
61. Services of printing, copying, reproducing or mailing any documents or publications including typesetting services
62. Share registry survey
63. Storage, distribution and goods disposal services
64. Surveying, certification and registration in connection with ships and relevant record-keeping and verification, issue of certification, cards, discharge books and campaign medals to seamen
65. Training, tuition or education
66. Transport research of the kind normally carried out for the department of the environment, transport and the regions (detr)
67. Travel services, excluding hotel accommodation and fares
68. Travel and transport surveys, including traffic census counts
69. Typing, secretarial, telephones and clerical services including agency services
70. Waste disposal services
71. Welfare services
72. Career guidance, mentoring and counselling to help unemployed people into work as part of the new deal
73. Services relating to action teams for jobs and employment zones
74. Original research undertaken in order to gain knowledge and understanding
75. Inspection of woodland sites for approval of felling licence applications and of timber imports/imports using timber packing to prevent entry of foreign tree pests and diseases