

VAT Relief for Charity Funded Equipment

CRS VAT Consulting

Chartered Tax Advisers



CHARTERED
TAX ADVISERS

t: 0845 686 0400 f: 0845 686 0410 e: info@crsvat.com w: www.crsvat.com

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The supply of certain goods either hired or purchased by or for an NHS body can be zero-rated for VAT purposes under the provisions of group 15, schedule 8 of the VAT Act 1994, provided they are paid for wholly from charitable or voluntary contributions and meet other conditions.

The conditions are:

The goods must be relevant goods, defined as either medical equipment, sterilising equipment, scientific equipment, laboratory equipment, computer equipment (including software), refrigeration equipment, video equipment, the goods must be supplied directly to the NHS body (an

eligible body) or to a third party for donation to the NHS body, the full cost of the goods must be met from voluntary contributions or funds provided by a charity, the goods must be used for an eligible purpose, defined as either medical research, medical training, medical diagnosis or medical treatment, the purchaser provides the supplier with a valid declaration of eligibility and/or sufficient evidence to demonstrate eligibility for the relief.

Zero-rating relief also covers the ongoing repair and maintenance of relevant goods.

Goods	Eligible for relief as:
Anaesthetic apparatus	Medical equipment
Aprons, only if lead lined for x-ray protection	Medical equipment
Artificial limbs	Goods for use by a disabled person
Autoclaves	Sterilising equipment
Bandages	Medical equipment
Barometers	Scientific equipment
Bedpan washers, only with sterilising steam cycle	Sterilising equipment
Bedpans	Medical equipment
Beds, highly specialised e.g. net suspension or medical water beds	Medical equipment
Beds, hospital - with tilting action or variable height features	Goods for use by a disabled person
Bunsen burners	Laboratory equipment
Cameras, video only	Video equipment
Catheters	Medical equipment
Centrifuges	Scientific or laboratory equipment
Clamps - medical	Medical equipment
Commode chairs	Goods for use by a disabled person
Computer disks and tapes, mouse, keyboards, printers, screen filters and screens	Accessory to computer equipment
Computer server	Computer equipment
Deep freezers	Refrigeration equipment
Dental chairs, drills, mirrors and spittoons	Medical equipment
Drip poles	Medical equipment
Electro-cardiographs	Medical equipment
Endoscopes	Medical equipment
Examination couches, adjustable	Medical equipment
Eye test charts	Medical equipment
First aid kits - supplied as pre-packaged units	Medical equipment
Forceps	Medical equipment
Fume cupboards	Laboratory equipment
Gloves, surgical use only	Medical equipment
Heart pacemakers	Medical equipment or goods for use by a disabled person
Hoists and patient lifting devices	Goods for use by a disabled person
Hypodermic needles	Medical equipment
Identification bracelets for patients	Medical equipment
Ice making machines	Refrigeration equipment
Kidney bowls	Medical equipment
Laboratory benches and glassware	Laboratory equipment
Mattresses, specially designed for the relief/prevention of pressure sores	Medical equipment
Medicine measures, graduated	Medical equipment
Microscopes	Scientific or laboratory equipment
Operating lights	Medical equipment
Patient trolleys and stretchers	Medical equipment

Goods	Eligible for relief as:
Physiotherapy equipment, specialised - other than gymnasium equipment	Medical equipment
Pillows, orthopaedic, specially designed and used for neck or spinal injuries	Medical equipment
Pipettes	Laboratory equipment
Radiography equipment	Medical equipment
Renal dialysis units	Medical equipment or goods for use by a disabled person
Sphygmomanometers	Medical equipment
Splints	Medical equipment
Stethoscopes	Medical equipment
Surgical gloves, gowns and masks	Medical equipment
Suture needles	Medical equipment
Swabs	Medical equipment
Test tubes	Laboratory equipment
Thermometers, clinical	Medical equipment
Thermometers, other	Scientific equipment
Tongue depressors	Medical equipment
Video cameras, monitors, players and tapes	Video equipment
Weighing machines	Scientific equipment
Wheelchairs	Goods for use by a disabled person
Wound dressings	Medical equipment
X-ray films/plates	Medical equipment
X-ray machines - medical	Medical equipment
X-ray machines - other	Scientific equipment
X-ray viewers	Medical equipment
Resuscitation dummies	Resuscitation training model
Resuscitation equipment	Medical equipment
Scalpels	Medical equipment

Goods not eligible for relief:	
Air Conditioners	Laboratory animals
Alarm bracelets	Lockers
Alarms, security or smoke	Nurse call systems
Blankets	Occupational therapy materials
Catering equipment	Overbed tables
Cleaning equipment	Overhead projecting units
Closed circuit television systems	Pagers
Computer stationary	Screens
Cotton wool	Stationary
Curtains	Sterilising solutions
Disinfectants	Tape recorders
Drugs trolleys	Television sets
Fuel	Towels and uniforms
Gymnasium equipment	Waste disposal bags, boxes, jars and sacks
Hearing aids	Waste disposal machinery

This list is for general guidance and covers common items. It is not exhaustive and not intended to be a comprehensive statement of law. If in doubt, please seek our advice. No liability is accepted by CRS VAT Consulting for any omissions, misdeclarations or misinterpretations.