

# Medicinal Equipment and Supplies – Zero rate VAT relief guidance

For help/advice on VAT  
please email [a.marshall@worc.ac.uk](mailto:a.marshall@worc.ac.uk)

There are certain instances where medical equipment and supplies can be zero-rated for VAT purposes when bought by the University (not the subsidiaries of the University). In these instances, a certificate should be obtained from the in-house Tax Specialist to declare its eligibility for relief. This certificate should then be provided to the supplier at the point of order so that they know to zero rate the supply.

The zero rating relief covers the following equipment **only when purchased mainly for medical or veterinary research, training, diagnosis or treatment:**

- medical equipment;
- scientific equipment;
- computer equipment and certain software;
- video equipment;
- sterilising equipment;
- laboratory equipment;
- refrigeration equipment;
- parts and accessories for use in or with any of the above equipment
- the repair and maintenance of qualifying equipment.

In addition, where the University carries out medical or veterinary research, the purchase of substances **directly** used for testing, or for mixing with other substances in the course of that research, can be zero rated. A 'substance' can be natural or artificial, and can be in solid or liquid form or in the form of a gas or vapour. If the substance is purchased in the form of gas the zero-rating will also apply to the cylinder rental.

The main areas where the University tends to obtain zero-rating are:

- eligible equipment or consumables purchased for training students in the School of Nursing and Midwifery and the School of Allied Health and Community
- eligible equipment, consumables and substances purchased for specific medical research projects in the School of Science and the Environment

A brief checklist of allowable and unallowable items is included on the following pages. If the item is not included below, please contact the in-house Tax Specialist for advice or call the supplier to check.

**Further information can be obtained from:**

[www.gov.uk/guidance/charity-funded-equipment-for-medical-and-veterinary-uses-notice-7016](http://www.gov.uk/guidance/charity-funded-equipment-for-medical-and-veterinary-uses-notice-7016)

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
	Aprons, lead lined for x-ray protection	Medical equipment
X	Aprons, other	
	Artificial limbs	Goods for use of disabled person
	Autoclaves	Sterilising equipment
X	Bactericides	
	Bandages	Medical equipment
	Barometers	Scientific equipment
	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	

Not eligible for relief	Goods	Eligible for relief as
X	Blankets	
	Bunsen burners	Laboratory equipment
X	Cameras, still	
	Cameras, video	
X	Cameras, digital (with video capability)	
	Cameras, thermal imaging	Scientific equipment
X	Cartridges, printer	
X	Catering equipment	
	Catheters	Medical equipment
X	CD players or recorders	
	Centrifuges	Scientific or laboratory equipment
	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	

Not eligible for relief	Goods	Eligible for relief as
	Computer tablet, including iPads	Computer equipment, provided there is evidence the item is to be used mainly for medical or veterinary research, and so on.
X	Cotton wool	
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 prepackaged units	Medical equipment
	Forceps	Medical equipment
X	Fuel	
	Fume cupboards	Laboratory equipment
X	Gloves, nitrile	
	Gloves, surgical	Medical equipment

Not eligible for relief	Goods	Eligible for relief as
X	Gloves, other	
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 (disposable)	
	Hypodermic needles	Medical equipment
	Ice-making machines	Refrigeration equipment
	Identification bracelets for patients	Medical equipment
	iPads	Computer equipment
X	iPhones	
	Kidney bowls	Medical equipment
	Lab coats, including Howie-style reusable	Laboratory equipment
	lab coats	
	Laboratory benches	Laboratory equipment
	Laboratory glassware	Laboratory equipment
X	Lockers	
	Mattresses, specially designed for the relief or prevention of pressure sores	Medical equipment
	Medicine measures, graduated	Medical equipment
	Microscopes	Scientific or laboratory equipment
X	Mobile phones	
X	Nurse call systems	

Not eligible for relief	Goods	Eligible for relief as
X	Occupational therapy materials	
	Operating lights	Medical equipment
X	Overbed tables	
X	Overhead projection units	
X	Pagers	
	Patient trolleys and stretchers	Medical equipment
	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)	
	Radiography equipment	Medical equipment
	Renal dialysis units	Medical equipment or goods for use of disabled person
	Resuscitation equipment	Medical equipment
	Resuscitation dummies	Resuscitation training model
X	Routers	
	Scalpels	Medical equipment
X	Screens	
	Sharps bins	Medical equipment
X	Smartphones	
X	Sound systems	
	Sphygmomanometers	Medical equipment

<b>Not eligible for relief</b>	<b>Goods</b>	<b>Eligible for relief as</b>
	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)	Computer equipment, provided there is evidence the item is to be used mainly for medical or veterinary research, and so on
X	Tape recorders	
X	Telephones	
X	Television sets	
	Test tubes	Laboratory 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

Not eligible for relief	Goods	Eligible for relief as
	Video tapes	Video equipment
	Video players	Video equipment
	Video monitors	Video equipment
X	Wall screens or monitors	
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