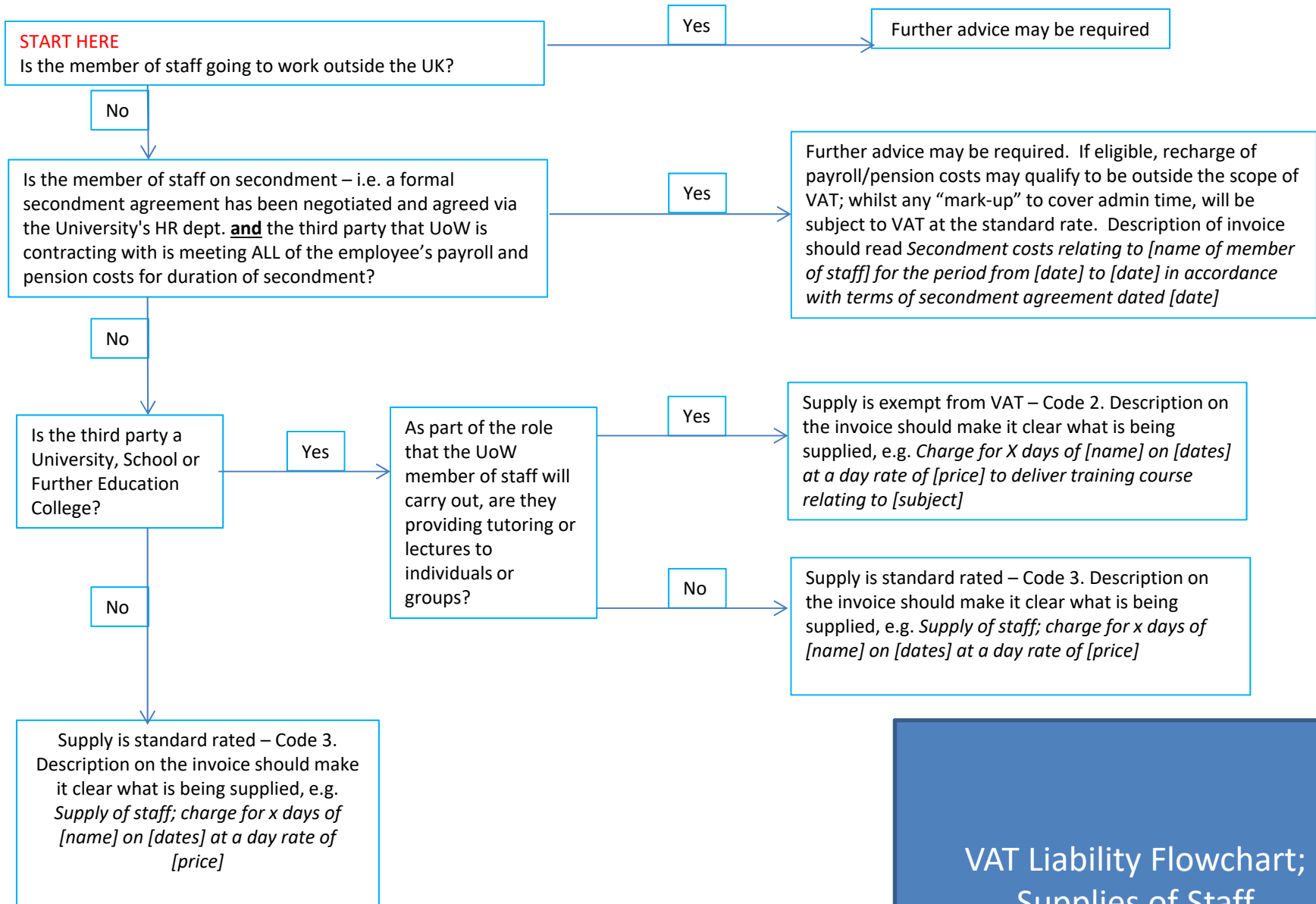


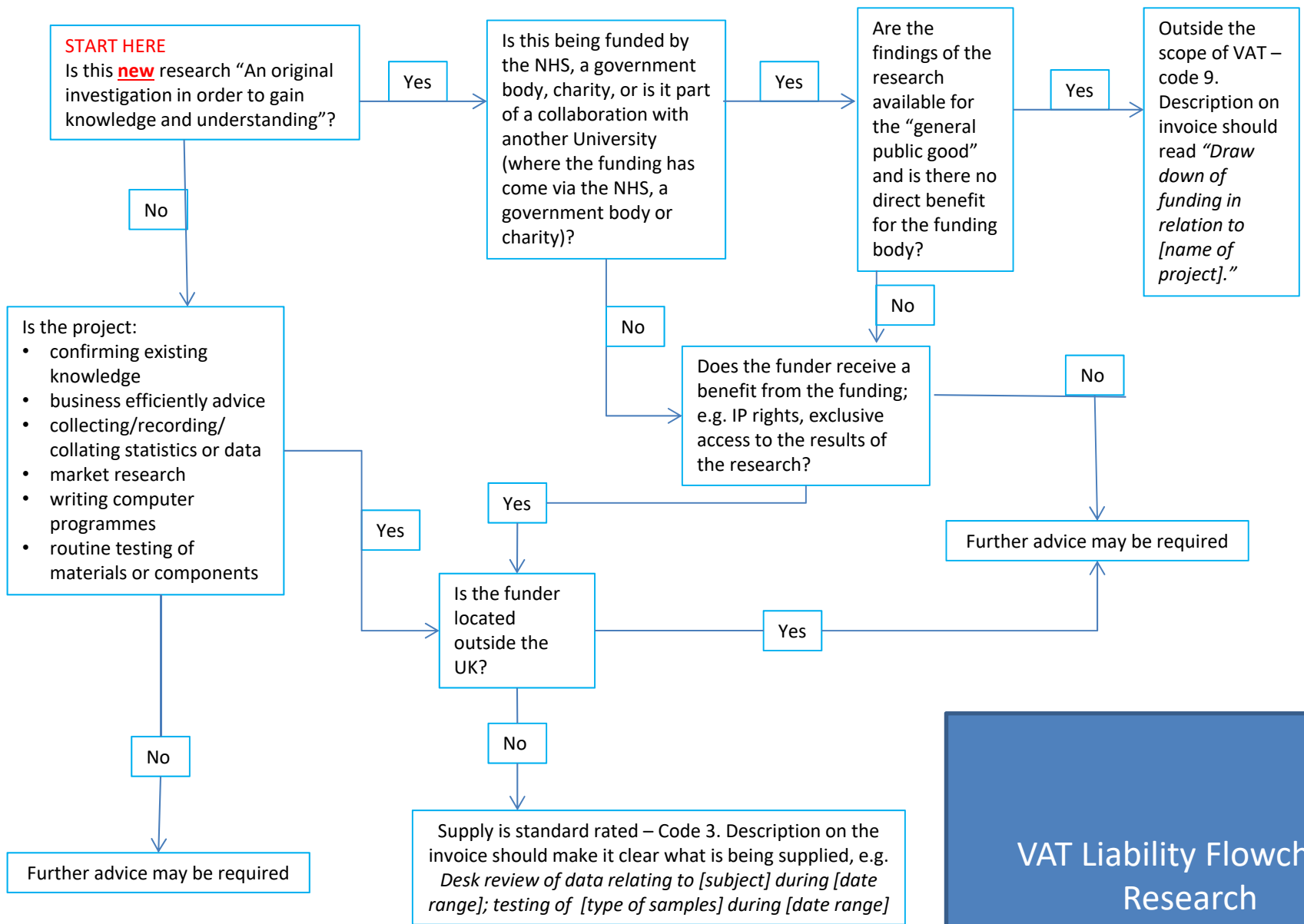
## VAT Liability Flowchart; Supplies of Staff, Research or Consultancy (March 2020 version)

### General points to consider:

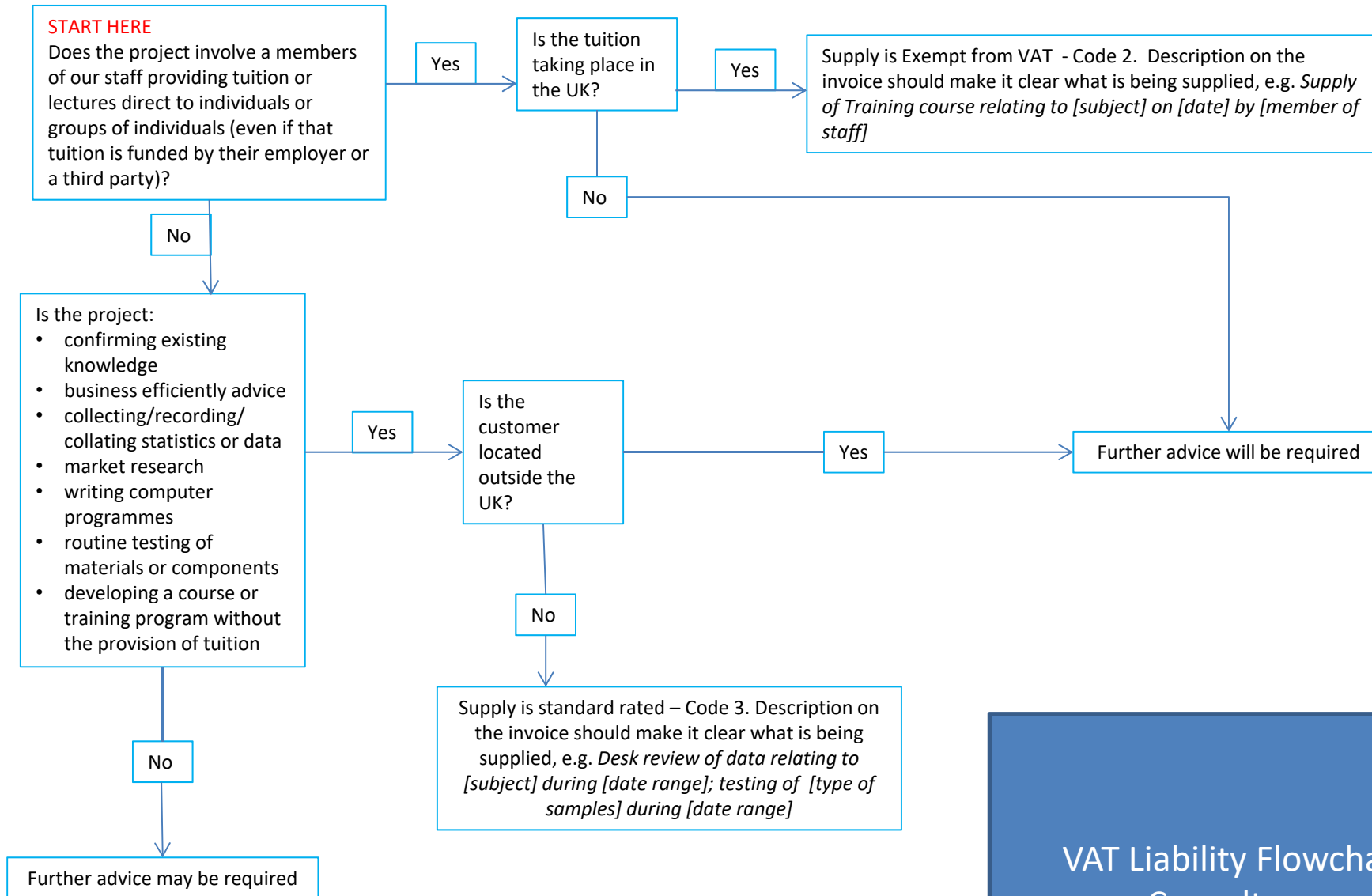
- When entering into agreement make sure that any charges/prices quoted and agreed are exclusive of VAT – it can then be added on top of the fee charged if it is a VATable service
- If a supply is not subject to VAT, costings associated with the project (such as buying materials from third parties) should be based on VAT inclusive figures



VAT Liability Flowchart;  
Supplies of Staff



VAT Liability Flowchart;  
Research



VAT Liability Flowchart;  
Consultancy