

# Services eligible for VAT recovery

published 10th January 2003

**effective from 2nd December 2002**



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*Government departments including the NHS can recover VAT on contracted-out services provided the conditions of the refund schemes are met.*

*These conditions are as follows:*

- a) the goods and services are acquired for a non-business purpose*
- b) the claim meets any conditions which may be laid down regarding time, form and manner*

- 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 Watermarks Acts
  - Teachers' Superannuation Scheme
  - Vehicle Excise Duty refunds
  - Winter fuel payments scheme
  - Inherited State Earnings Related Pension Scheme
  - Student Loan Scheme
  - Fast Track Teaching Programme
- 3 Administration and collection of toll charges
- 4 Aerial photographic surveys and aerial surveillance
- 5 Agricultural services of the kind normally undertaken 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 and 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 protection services of the kind normally carried out for the Department of the Environment, Food and Rural Affairs
- 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 the Wireless and Telegraphy Act
- 31 Laboratory services
- 32 Laundry services
- 33 Library services
- 34 Maintenance and care of livestock and fauna in connection with 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, healthcare 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, graphic 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 governmental 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
- 59 Scientific work of the kind normally carried out for the Department of the Environment, Food and Rural Affairs and the Food Standards Agency
- 60 Security services
- 61 Services of printing, copying, reproduction 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 Transport
- 67 Travel services, excluding hotel accommodation and fares
- 68 Travel and transport surveys, including traffic and census counts
- 69 Typing, secretarial, telephonist and clerical services including agency Staff
- 70 Waste disposal services
- 71 Welfare services
- 72 Careers guidance, mentoring and counselling to help people into work as part of the New Deal and ONE service
- 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

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VAT helpline