

# Services eligible for VAT recovery

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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

0800 700 652

VAT helpline