

Tax Classifications for Requisitions

Purchase from a UK Supplier – Tax Classification/Code	Tax Classification Name	VAT Rate	Description
Standard	Standard-INPUT	20%	Most goods and services purchased from UK suppliers e.g. hotel accommodation, office furniture, consultancy services, stationery, teaching equipment, catering, software licences etc.
Reduced	Reduced-INPUT	5%	Certain safety products, domestic fuel and power
Zero	Zero	0%	Printed books, newspapers, public transport, certain food purchases but not confectionary, bottled drinks, alcohol or supplies of catering. This should not be used to claim medical zero rating relief or 'VAT exemption'
Exempt	Exempt-INPUT	0%	Education and training supplied by an eligible body, most services supplied by health professionals and many financial and insurance services
Unregistered	Unregistered	0%	Should be used when it is known that a UK supplier is not registered for VAT
Out of Scope	Out of Scope	0%	Transactions which are not deemed to be supplies of goods or services for VAT purposes, e.g. requests for donations or receipt of grant funding, charges made to other members of the University's VAT group

Purchase from Outside UK – Tax Classification/Code	Tax Classification Name	VAT Rate	Description
Other EU	Other EU-INPUT	0%	For purchasing goods/services from a supplier based in another EU member state. Please note, purchases may be subject to self-assessed UK VAT via the VAT reverse charge procedure
Outside EU	Outside EU-INPUT	0%	For purchasing goods/services from a supplier based outside of the EU. Please note, purchases may be subject to self-assessed UK VAT via the VAT reverse charge procedure
EU Member States	Please use this link to check whether your supplier address is within another EU member state		

N.B. Please ignore the 'INPUT' suffix as found on many of the tax classification names.

Claiming VAT Relief (sometimes referred to as 'VAT Exemption')

Before VAT Relief is claimed, you must ensure that the conditions for claiming are met. Please see [Purchasing – VAT Guidance](#) for further information

Tax Classification/Code	Tax Classification Name	VAT Rate	Description
Zero Med Equip	Zero Med Equip	0%	For claiming zero rating relief on medical, scientific etc. equipment used predominantly for medical or veterinary research, training, diagnosis or treatment
Zero Med Prod	Zero Med Prod	0%	For claiming zero rating relief on medicinal products and substances used for medical or veterinary research, diagnosis, treatment or care
Zero Software	Zero Software	0%	For claiming zero rating relief on custom made computer programmes/licences to use software solely for the purposes of medical research, diagnosis or treatment
Zero Cert Other	Zero Cert Other	0%	For claiming zero rating relief on a purchase using a template declaration not created via Oracle e.g. zero rating for charity advertising
Exempt MU	Exempt MU	0%	For claiming VAT exemption on the purchase of goods/services for the direct use of University of Manchester students, from another 'eligible body'.

For further information, please contact:

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