Are you making a supply?

No

Tax code 0

Education
Education, Vocational Training and Workshops are all exempt when delivered by the University. Tax code EX

Closely associated with education
Supplies closely associated with the provision of education are exempt. Examples being: student accommodation, student catering, student parking. Tax code EX

Consultancy
Consultancy is taxable at standard rate if delivered to a UK customer. Tax code SO

Use of Facilities and Equipment
Hire charges for rooms, equipment etc. is taxable at standard rate. Tax code SO

Research
See separate notes on Research activities

Staff Secondment/Re-charges
The external supply of staff is normally standard rated. Tax code SO The exception is the supply of teaching or research staff to another “eligible body” i.e. University. Tax code EX

Supply of Goods
The supply of goods is normally standard rated. Tax code SO However, there are a number of exceptions. Refer to the output guidelines

Yes

What is the nature of the supply?