

VAT is usually chargeable at the standard rate (currently 20%) on all services supplied to UK customers and those from other EU countries who are unable to provide a VAT registration number.

Please note that from the 1st August 2013 VAT regulations changed and research services between eligible bodies are subject to VAT at the standard rate of 20% unless both parties are named on a grant from a charitable organisation or research council as providing research services. If the service supplied is to provide results without also interpreting them this does not qualify as research and the supply will be subject to VAT at the standard rate.

There will be no VAT charge for services supplied to customers from other EU countries who supply a VAT number which needs to be quoted on the sales invoice or from those based outside the EU.

The hire of equipment or purchase of reagents for you to undertake your own work (eg self scanning of slides on Nanozoomer self staining undertaken in the department) is subject to VAT at the standard rate for all customers unless a valid signed VAT exempt certificate is uploaded by eligible bodies certifying they are hiring the equipment for medical research.

There is no VAT chargeable to internal customers if a QMUL budcode is supplied.