**Bench Fees & VAT**

Bench fees are payments made to the University for the use of facilities, this may include the use of consumables within a lab.

Supply of Consumables Only

If you are making a supply of consumables only then this is a supply of goods which will be exempt if supplied to a student, including students from other universities. Use Tax Code SE.

When supplying consumables to any ‘other body’ then use Tax Code SS (standard rated).

Bench Fees

*Student* – Bench fees charged to individuals will be exempt if the individual is a student, as this is a closely related supply of education, use Tax Code SE.

***‘The decision as to whether a supply is closely related to the provision of education can be subject to interpretation and in cases of doubt you should seek advice from the University’s Accounting Services Team by emailing*** [***vat.enquiries@strath.ac.uk***](mailto:vat.enquiries@strath.ac.uk)***.’***

*Visiting scholar* - For a visiting scholar, not associated with an Organisation then use Tax code SS. For example an independent researcher.

*UK Business* - If the bench fee is charged to a business in the UK, the charge is taxable at the standard rate, use Tax Code SS.

*Business outside UK* - if the business is outside the UK, including other Universities, the charge will be zero-rated, use Tax Code SZ.

SUMMARY:

1. Charge to students from other Universities (UK/outside UK/EU/Overseas): Tax Code SE under VAT exemption
2. Charge to Embassies: Tax Code SE under VAT exemption
3. Charge to an individual researcher (i.e. non-student) from another UK university: Tax Code SS for standard rate of VAT
4. Charge to a EU University: Tax Code SZ provided we have that university’s VAT registration number
5. Charge to a UK company: Tax Code SS for standard rate of VAT
6. Charge to a company outside UK but within EU: Tax Code SZ – no VAT, provided we have the EU company’s VAT registration number
7. Charge to an overseas company (i.e. outside UK & EU): Tax Code 0 - Out of Scope – no VAT

The above list may not cover all eventualities, if you need further advice, please email [vat.enquiries@strath.ac.uk](mailto:vat.enquiries@strath.ac.uk)