

**Examples of supplies made by UCL and the appropriate VAT rate and code (treatment)**

<b>Income</b>	<b>VAT Treatment</b>
<b>Educational</b> Education Short courses Training courses Summer schools Examination services Student fees Bench fees	All Exempt
<b>Research Income</b> Funded by a Research Council for the public good Collaborative Commercial	Outside Scope Outside Scope Standard Rate
<b>Consultancy Services (not medical patient care)</b>	Standard Rate
<b>Conferences</b> Organised by UCL Organised with another body if subject matter is educational	Exempt Exempt
<b>Others</b> Books, Publications Drugs Trials Editorial Services Medical Services Sales of drugs Sales of second hand goods and equipment Supply of staff	Zero Rate Standard Rate Standard Rate Exempt Standard Rate Standard Rate Standard Rate
<b>Photocopying</b> To students To anyone else	Exempt Standard Rate
<b>Royalties</b>	Standard Rate
<b>Room Hire</b> Without specialist facilities With specialist facilities	Exempt Standard Rate
<b>Sponsorships &amp; Donations</b> Nothing given in return by UCL Something given in return by UCL	Outside Scope Standard Rate