

Examples of goods eligible and ineligible for VAT Zero Rating

HMRC provides the majority of the examples of goods eligible and ineligible for relief under in the table below.

The list is not exhaustive and where there is any doubt about the VAT status of items not included here please contact the [UCL Tax Team](#).

“X”- means **does NOT qualify** for zero rating

NOT ELIGIBLE	GOODS	ELIGIBLE AS:
X	Air conditioners	
X	Alarms, security or smoke	
X	Alarm bracelets	
	Anaesthetic apparatus	Medical equipment
	Aprons, lead lined for x-ray protection	Medical equipment
X	Aprons, other	
	Autoclaves	Sterilising equipment
	Bandages	Medical equipment
	Barometers	Scientific equipment
	Bedpans	Medical equipment
	Bedpan washers, with sterilising steam cycle	Sterilising equipment
X	Bedpan washers, other	
	Beds, highly specialised e.g. net suspension beds, medical water beds	Medical equipment
X	Blankets	
	Bunsen burners	Laboratory equipment
X	Cameras, (photographic & digital) and accessories	
	Cameras, video	Video equipment
X	Catering equipment	
	Catheters	Medical equipment
	Centrifuges	Scientific or laboratory equipment

	Clamps, medical	Medical equipment
X	Cleaning equipment	
X	Closed circuit television systems	
	Computer disks and tapes	Computer equipment
	Computer keyboards	Computer equipment
	Computer mice	Computer accessory
	Computer printers	Computer accessory
	Computer screens	Computer equipment
	Computer screen filters	Computer accessory
	Computer servers	Computer equipment
X	Computer stationery	
X	Cotton wool	
X	Curtains	
	Deep freezers	Refrigeration Equipment
	Dental chairs	Medical equipment
	Dental drills	Medical equipment
	Dental mirrors	Medical equipment
	Dental spittoons	Medical equipment
X	Disinfectants	
	Drip poles	Medical equipment
X	Drugs trolleys	
	Endoscopes	Medical equipment
	Electro-cardiographs	Medical equipment
	Eye test charts	Medical equipment
	Examination couches, adjustable	Medical equipment
X	Fax Machines	
X	Film for still cameras (including Polaroid)	
	First aid kits - supplied as pre-packaged units	Medical equipment

	Forceps	Medical equipment
X	Fuel	
	Fume cupboards	Laboratory equipment
	Gloves, surgical	Medical equipment
X	Gloves, Disposable non Sterile	
X	Gymnasium equipment	
X	Hearing aids	
	Heart pacemakers	Medical equipment
	Hypodermic needles	Medical equipment
	Ice making machines	Refrigeration equipment
	Identification bracelets for patients	Medical equipment
	Kidney bowls	Medical equipment
X	Laboratory animals	
	Laboratory benches	Laboratory equipment
X	Laboratory Coats (including Howie Coats)	
X	Laboratory Furniture (cupboards, drawer units etc.)	
	Laboratory glassware	Laboratory equipment
X	Lockers	
	Mattresses, specially designed for the relief/prevention of pressure sores	Medical equipment
	Medicine measures, graduated	Medical equipment
	Microscopes	Scientific or laboratory equipment
X	Microwaves	
X	Nurse call systems	
X	Occupational therapy materials	
X	Office Equipment	
	Operating lights	Medical equipment

X	Overbed tables	
X	Overhead projecting units	
X	Pagers	
	Patient trolleys and stretchers	Medical equipment
X	Photographic chemicals and paper	
	Physiotherapy equipment, specialised - other than gymnasium equipment	Medical equipment
	Pillows, orthopaedic, specially designed and used for neck or spinal injuries	Medical equipment
X	Pillows, other	
	Pipettes	Laboratory equipment
	Radiography equipment	Medical equipment
	Renal dialysis units	Medical equipment
	Resuscitation equipment	Medical equipment
X	Resuscitation dummies	Resuscitation training model
	Scalpels	Medical equipment
X	Screens	
	Sphygmomanometers	Medical equipment
	Splints	Medical equipment
X	Stationery, including medical stationery	
X	Sterilising solutions	
	Stethoscopes	Medical equipment
	Surgical gloves	Medical equipment
	Surgical gowns	Medical equipment
	Surgical masks	Medical equipment
	Suture needles	Medical equipment
	Swabs	Medical equipment
X	Tape recorders	

X	Television sets	
	Test tubes	Laboratory equipment
	Thermometers, clinical	Medical equipment
	Thermometers, other	Scientific equipment
	Tongue depressors	Medical equipment
X	Towels	
X	Uniforms	
	Video cameras	video
	Video tapes	video
	Video players	video
	Video monitors	video
X	Waste disposal bags, boxes, jars and sacks	
X	Waste disposal machinery	
	Weighing machines	Scientific equipment
	Wound dressings	Medical equipment
X	X-ray developing fluid	
	X-ray films/plates	Medical equipment
	X-ray machines – medical	Medical equipment
	X-ray machines – other	Scientific equipment
	X-ray viewers	Medical equipment