

Item	VAT rate	Term	Notes
Machinery	17.5	Standard	
Petrol	17.5	Standard	
Diesel	17.5	Standard	
Hire of Equipment	17.5	Standard	
Oil	17.5	Standard	
Grease	17.5	Standard	
Leasing of Equipment	17.5	Standard	
Machinery repairs	17.5	Standard	
Building repairs	17.5	Standard	
Purchase of a NEW commercial building	17.5	Standard	
Electricity for Business use	17.5	Standard	
Gas for business use	17.5	Standard	
Contract charges	17.5	Standard	
Flowers	17.5	Standard	
Bulbs	17.5	Standard	
Flower seed	17.5	Standard	
Fertilisers	17.5	Standard	
Lime	17.5	Standard	
Straw for bedding or other purposes	17.5	Standard	
Peat	17.5	Standard	
Sprays	17.5	Standard	
Trees and wood	17.5	Standard	
Solicitors fees	17.5	Standard	
Accountants fees	17.5	Standard	
Vet fees	17.5	Standard	
Relief and agency staff	17.5	Standard	
Stationery	17.5	Standard	
Clothes (not children')	17.5	Standard	
Hotel accommodation	17.5	Standard	
Food in restaurant	17.5	Standard	
Electrical equipment	17.5	Standard	
Telephone charges	17.5	Standard	
Wool	17.5	Standard	
Rent of land if a service is provided	17.5	Standard	
Shooting and fishing charges	17.5	Standard	
Sale of milk quota	17.5	Standard	
Animals not for food or food production (eg horses)	17.5	Standard	
Jewellery	17.5	Standard	
Cassettes	17.5	Standard	
Advertising	17.5	Standard	
Confectionery	17.5	Standard	
Vehicle repairs	17.5	Standard	
Tools	17.5	Standard	
Spare parts	17.5	Standard	
Veterinary Medicines	17.5	Standard	
Tyres	17.5	Standard	
Overalls and non safety wellingtons	17.5	Standard	
Entertainment	17.5	Standard	
Timber	17.5	Standard	

Dogs	17.5 Standard	
Red diesel for agricultural tractors	17.5 Standard	More than
Red diesel for agricultural tractors	5 Reduced	Less than :
Electricity for domestic use	5 Reduced	
Gas for domestic use	5 Reduced	
Heating oil for domestic use	5 Reduced	
Wood sold for fuel	5 Reduced	
Installation of Energy saving materials	5 Reduced	
Women's sanitary products	5 Reduced	
Children's car seats	5 Reduced	
Renovation of buildings	5 Reduced	
Grant aided installation of heating equipment	5 Reduced	
Connection of gas supply	5 Reduced	
Food for human consumption	0 zero	
Food for animals for food production	0 zero	
Purchase of new houses	0 zero	
Public transport	0 zero	
Books, newspapers and magazines	0 zero	
Travel tickets	0 zero	
Children's clothes	0 zero	
Protective boots and helmets for industrial use	0 zero	
Seeds for any food crop	0 zero	
Animals for food and food consumption	0 zero	
Water by meter	0 zero	
Alterations/repairs to listed buildings	0 zero	
Builders, plumbers, electricians and painters for a new house	0 zero	
Hay	0 zero	
Straw for feed (most straw sold this way)	0 zero	
Silage	0 zero	
Wheat	0 zero	
Milk	0 zero	
Calves	0 zero	
Bank charges and interest	0 Exempt	
Finance charges	0 Exempt	
Insurance premiums	0 Exempt	
Postage	0 Exempt	
Education	0 Exempt	
Purchase of Land	0 Exempt	
Rent of land inc Grass Keep	0 Exempt	
Rent for house (if long term let)	0 Exempt	
Rent of a shop	0 Exempt	
Wayleave	0 Exempt	
Purchases/Sales of houses	0 Exempt	
Doctors fees	0 Exempt	
Purchase/sale of commercial buildings more than 3 years old	0 Exempt	
Wages	0 Outside the Scope	
National Insurance	0 Outside the Scope	
Pensions	0 Outside the Scope	
Life Assurance	0 Outside the Scope	
Compensation payments	0 Outside the Scope	

Insurance claims	0 Outside the Scope
Grants and subsidies	0 Outside the Scope
Loans and repayments (the capital)	0 Outside the Scope
Subscriptions	17.5 Standard
Business Rates	0 Outside the Scope
Council Tax	0 Outside the Scope
Water rates	0 Outside the Scope
VAT payments and Refunds	0 Outside the Scope
Road tax	0 Outside the Scope
MOT fee	0 Outside the Scope
Private expenses	0 Outside the Scope
Cars	0 Outside the Scope
Levies	0 Outside the Scope
Taxation	0 Outside the Scope
Link to VAT site:	100 Details
http://www.hmce.gov.uk/forms/notices/700-21.htm#P381_22455	100 Details
Richard Smith's lecture notes acknowledged in preparation of this list	

2300 litres delivered

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