



Which VAT rate is charged on what?

A Quick Guide

STANDARD RATED

Alcoholic drinks
Biscuits (chocolate covered only)
Bottled water (inc. mineral water)
Calendars & diaries
Carbonated (fizzy) drinks
CDs, DVDs, video games, tapes
Cereal bars
Chocolate
Clothes & footwear (not for children under 14)
Confectionery & sweets
Delivery charges (postage & packaging)
Electrical goods
Electricity, gas, heating oil & solid fuel (business)
Food & drinks supplied for consumption on the premises (at restaurants, cafes etc)
Hot take-away food & drinks (inc. burgers, hot dogs, toasted sandwiches)
Ice cream
Fruit juice & other cold drinks (not milk)
Nuts (shelled, roasted/salted)
Postal services (Royal Mail/other licensed operators)
Potato crisps
Prams & pushchairs
Road fuel (petrol/diesel)
Salt (non-culinary)
Stationery
Taxi fares
Tolls for bridges, tunnels & roads (privately operated)
Water (industrial)

REDUCED RATED

Children's car seats
Electricity, gas, heating oil, solid fuel (domestic/residential/charity non-business)
Energy saving materials (permanently installed in residential/charity premises)
Maternity pads
Mobility aids for the elderly
Smoking cessation products

ZERO RATED

Aircraft (sale/charter)
Bicycle & motorcycle helmets
Biscuits (not chocolate covered)
Books, maps & charts (not ebooks)
Bread, rolls, baps, & pitta bread
Brochures, leaflets & pamphlets
Building services for disabled people
Cakes (including chocolate teacake, jaffa cakes)
Canned & frozen food (not ice cream)
Cereals
Chilled & frozen ready meals, convenience foods
Clothes & footwear (for children under 14 only)
Construction & sale of new domestic buildings
Cooking oil
Donated goods sold at charity shops
Eggs
Equipment for disabled people (including the blind or partially sighted)
Fish (including live fish)
Fruit & vegetables
Live animals for human consumption
Meat & poultry
Milk, butter, cheese
Newspapers, magazines & journals
Nuts & pulses (raw for human consumption)
Prescription medicine
Printing
Protective boots & helmets (industrial)
Public transport fares (bus, train & tube)
Salt (culinary)
Sandwiches (cold)
Sanitary protection products
Sewerage (domestic & industrial)
Shipbuilding (15 tonnes or over)
Tea, coffee & cocoa
Transport in a vehicle, boat or aircraft (not fewer than ten passengers)
Water (household)

EXEMPT

Antiques, works of art or similar, when sold to public
Institutions
Burial or cremation (human)
Bank interest received
Commercial land & buildings (selling/leasing/letting)
Cultural events operated by public bodies (museums, art exhibitions, zoos & performances)
Education, vocational training
Financial services (money transactions, loans, credits, savings, deposits, shares, bonds)
Funeral plan insurance
Gambling (betting, gaming, bingo, lottery)
Health services (doctors, dentists, opticians, pharmacists & other health professionals)
Insurance
Lease & rent payments
Medical treatment & care
Membership subscriptions
Postage stamps
Sports activities & physical education
Subscriptions
Training costs

OUTSIDE SCOPE

Business rates
Goods & services sold outside the EU
Goods & services supplied by unregistered supplier
Grants
Precept
Staff Salaries
Statutory fees & services (MOT testing, congestion charge etc)
Tolls for bridges, tunnels & roads (operated by public authorities)
Voluntary donations to charity