

Product Groups	Description and reasoning for zero-rating relief to apply	Eligible as:
Autoclaving Bags	Autoclaves are eligible items as items of sterilising equipment and are required to be resistant to heat and pressure. Autoclave bags are accessories used in autoclaves and sterilisation equipment and improve the operation of the equipment. <i>FAQ - San-I-Pak Autoclave bags are used in high heat sterilization applications in order to prevent low temp plastics inside the bag from sticking to the walls of the sterilizer or plugging the sterilizer vent plumbing.</i>	Accessory to sterilising equipment
Batteries required for eligible equipment	Batteries - Specifically designed - These batteries are specifically made for the laboratory equipment and are unique to the equipment. These parts are therefore integral components without which the equipment is incomplete and could not be used. As the principle item is an eligible item, the battery is also considered to be eligible due to its specifically designed nature. Batteries - Generic. These batteries are not specifically made for the laboratory equipment. However, they are integral components without which the equipment is incomplete and could not be used. Therefore eligible as a part for eligible equipment.	Parts for laboratory equipment and repair and maintenance
Bioclean Floor Matting	These items are specifically designed to capture dust and debris on entrance to cleanrooms and laboratory workspaces. Without these items the research work could not be performed by the laboratory due to contamination of samples and sensitive equipment. As essential items in a laboratory to improve the operation of eligible equipment, and specifically designed for use therein, this item should be treated as eligible laboratory equipment.	Laboratory equipment or accessory to laboratory equipment
Biohazard/Chemical Waste Disposal Bin, Bags and Sacks	Such equipment is similar in nature and purpose to 'sharps bins'. Biohazard/Chemical waste bins have been created for a specific purpose and include Biohazard/Chemical disposal bags and sacks. Biohazard/Chemical	Laboratory equipment or accessory to laboratory equipment
Biohazard/Chemical Spill Control Equipment	Such equipment is similar in nature and purpose to 'sharps bins' or hazardous and biological waste bins and disposal bags and sacks. Usually presented as a kit including items of absorbent material with bags and multiple other items to reduce the risk of contamination. Hazardous waste bins and the equivalent bags and sacks are eligible items as laboratory equipment. Given the nature of the biohazard/chemical spill control equipment, this too should be treated as an eligible item of laboratory equipment.	Laboratory equipment
Bottle/Vials Racks and Carriers for transportation	Test tubes are eligible items on the basis that they are items of laboratory equipment. Test tube racks are treated as eligible items on the basis that they are used for a laboratory purpose. Bottle and vial racks and carriers have the same purpose and used only for the movement of bottles and vials around a laboratory. As such, the items should be treated as eligible on the basis they are items of laboratory equipment and similar in nature and function to test tube racks which are also treated as eligible items.	Laboratory equipment or accessory to laboratory equipment
Bulk Materials/Substances/Chemicals/Reagents/Life Science Reagents	701/6 States bulk materials such as liquids, powders, sheets pellets, granules are not allowed as they are not equipment, however there is no definition of what 'bulk' means by volume weight or measure. GAMBICA would interpret this as materials, whatever the quantity are not eligible as equipment. However 'Drugs and Chemicals/Substances' are covered under 701/1 under (6) "VAT reliefs charities can obtain on their purchases" in section 6.1.4 "Drugs and Chemicals" which deals with substances (natural or artificial, solid, liquid or gas or vapour) in whatever format (natural or artificial, solid, liquid or in the form or gas or vapour) directly used for testing or for mixing with other substances in the course of research. Any substance used in research would be considered by GAMBICA to be a laboratory chemical or reagent. A laboratory reagent could be a single substance or mixed compound substance which is tested to an international or other purity specification or standard but importantly it is used in a reaction. Enzymes and Antibodies would also be used in reactions and would also therefore qualify as a reagent. Life science research or diagnostic testing kits would also qualify.	Drugs and Chemicals/Substances (701/1)
Kits - Diagnostic and Research	These kits could contain a mixture of equipment and chemical reagents such as enzymes and antibodies. These kits are specifically designed for use in a laboratory and classified as eligible. Life science research or diagnostic testing kits would also qualify. Note - 'Drugs and Chemicals/Substances' is covered under 701/1 under (6) "VAT reliefs charities can obtain on their purchases" in section 6.1.4 "Drugs and Chemicals" defines 'substances' as (natural or artificial, solid, liquid or gas or vapour) in whatever format (natural or artificial, solid, liquid or in the form or gas or vapour) directly used for testing or for mixing with other substances in the course of research.	Laboratory equipment and drugs and chemicals/substances (701/1)
Cleaning equipment	Specialised laboratory glass washer. This equipment is specifically designed for and can only be used with laboratory glassware to ensure the glassware is clean and dry prior to reuse. The product is intended to improve the operation & re-use of laboratory equipment. As specifically designed for use in a laboratory and on laboratory equipment, this item should be treated as eligible laboratory equipment. Specialised laboratory glass washer detergents and deionised water are specifically formulated for use only with glass washers and are therefore eligible as an accessory as the laboratory glass washer cannot function without this specialised detergent.	Laboratory equipment and accessory to laboratory equipment
Cleaning and disinfecting equipment - General	General cleaning and disinfecting equipment is not eligible. However, see Medicinal compounds and products for items classified as eligible.	Not eligible
Dishes - Laboratory plastic ware	These are the equivalent of laboratory glassware and therefore are laboratory equipment and are eligible on this basis.	Laboratory equipment
Ear defenders	When operating eligible equipment that requires Personal Protective Equipment (PPE) then the PPE qualifies as an eligible accessory since the equipment could not legally be used without it. PPE is required to use eligible equipment in hazardous environments and therefore falls under the accessory category 'enabling' the eligible equipment to be used. (701/6 4.5.2)	Accessory to eligible equipment
Electrophoresis Power Supplies	The power supply is specific to the equipment (chamber) that it is powering. Therefore, this is an accessory to the equipment powered. As long as the equipment is an eligible item, the power supply to it is classified as an eligible item.	Scientific Equipment or accessory to laboratory equipment
Eyewear - Laboratory Glasses/Goggles	Laboratory goggles/glasses/eye protection is required to ensure that the researcher's eyes are protected from contaminants and harm. Without this equipment the research cannot be performed safely. These are specialist items to be used in a laboratory environment. Standard EN166 2001	Laboratory equipment
Face masks	Any facemask that is certified as a Medical device (EN14683 Medical Directive facemasks, Medical Device Regulation (MDR), EN1041, ISO 15223 etc) has been reviewed as similar to surgical facemasks and therefore allowable as Medical Equipment. Any International equivalent of a medical device e.g.EU or FDA approval in the US, should also be evidence that the glove is for medical use and meets an agreed medical device standard and therefore eligible for zero rate VAT. These standards would also include; ASTM, ISO, AQL or other technical documents like the FDA premarket notification 510(K) Clearances - medical device or equivalent medical product. Food, Drug and Cosmetic Act. https://www.fda.gov/medical-devices/device-approvals-denials-and-clearances/510k-clearances When operating eligible equipment that requires Personal Protective Equipment (PPE) then the PPE qualifies as an eligible accessory since the equipment could not legally be used without it. PPE is required to use eligible equipment in hazardous environments and therefore falls under the accessory category 'enabling' the eligible equipment to be used. (701/6 4.5.2) Also see respirators	Medical equipment or accessory to eligible equipment
Filter paper- specialised glass, plastic or other material	Used to separate or filter chemicals and substances in conjunction with laboratory equipment. Therefore, an accessory.	Accessory to laboratory equipment
First Aid - Eye wash & accessories	Medicinal product used for medical treatment, covered by Notice 701/1 (section 6.1.8) rather than 701/6. Treated as eligible under this notice.	Medicinal product (701/1)
First Aid - Foil blanket	Forms part of a first aid kit and as first aid kits are specifically allowable the foil blanket will be eligible.	Medical equipment
Forceps	Forceps - a pair of pincers or tweezers used in surgery or in a laboratory. These items have been specifically designed for a laboratory and have been classified as eligible on this basis.	Medical equipment
Funnels - laboratory glass or plastic	These are the equivalent of laboratory glassware and therefore are laboratory equipment and are eligible on this basis.	Laboratory equipment
Gas detectors	These are detectors are required to ensure that research is undertaken in a safe environment and used for the detection of harmful gases. The detector may have alarms with or without reading and are designed to measure concentration of gas. Without this equipment the research cannot be performed safely. Some items are designed for use with laboratory equipment (fume hoods) or a part for scientific equipment or for environmental measurement and therefore are eligible.	Scientific equipment or part or accessory to laboratory equipment

Gases - equipment - regulators	These items are classified as scientific equipment as they are fitted with precision flow measurement gauge and designed to perform a scientific function and treated as eligible items on this basis.	Scientific equipment
Gases - sampling bag	These are specifically designed for laboratory research and are treated as eligible laboratory equipment. The bags are an essential component to the pump/sampler and classified as a part or accessory.	Laboratory equipment or accessory to laboratory equipment
Glassware drying equipment	This equipment is specifically designed for and can only be used with laboratory glassware to ensure the glassware is clean and dry prior to reuse. The product is intended to improve the operation of laboratory equipment.	Laboratory equipment
Gloves - cold protectors	These are accessories for liquid nitrogen, cryogenic applications, cryostats, Dewar flasks and for freezers. Without these gloves the user could not perform the research being undertaken and handle the samples. The cold protectors act as Personal Protective Equipment (PPE). When operating eligible equipment that requires Personal Protective Equipment (PPE) then the PPE qualifies as an eligible accessory since the equipment could not legally be used without it. PPE is required to use eligible equipment in hazardous environments and therefore falls under the accessory category 'enabling' the eligible equipment to be used. (701/6 4.5.2)	Accessory to eligible equipment
Gloves – Disposable/Reusable PPE - (Made of all substances)	Standards that are applicable to PPE gloves: EN (ISO) 374 Protective gloves against dangerous chemicals and micro-organisms - consists of the following: BS EN ISO 374-1:2016 Terminology and performance requirements for chemical risks. BS EN 374-2:2014 Determination of resistance to penetration. BS EN 374-4:2013 Determination of resistance to degradation by chemicals. BS EN ISO 374-5:2016 a) Terminology and performance requirements for protection against bacteria and fungi risks. BS EN ISO 374-5:2016 b) Terminology and performance requirements for gloves for protection against viruses, bacteria and fungi. BS EN 16523-1:2015 Determination of material resistance to permeation by chemicals. Permeation by liquid chemical under conditions of continuous contact. When operating eligible equipment that requires Personal Protective Equipment (PPE) then the PPE qualifies as an eligible accessory since the equipment could not legally be used without it. PPE is required to use eligible equipment in hazardous environments and therefore falls under the accessory category 'enabling' the eligible equipment to be used. (701/6 4.5.2)	Accessory to eligible equipment
Gloves - Surgical/Examination etc	Any glove that is certified as a Medical device (EN455 Medical Directive Gloves, Directive 93 42 EN1041, ISO 15223, etc) has been reviewed as similar to surgical gloves and therefore allowable as Medical Equipment. Items should be treated as eligible on this basis. Where there is a conflict between nitrile gloves and the certifications for Medical Devices and the VAT notice (e.g. Nitrile gloves) we consider that the medical devices directive should take precedence and any nitrile gloves classified as a medical device should be eligible on this basis. Any International equivalent of a medical device e.g.EU or FDA approval in the US, should also be evidence that the glove is for medical use and meets an agreed medical device standard and therefore eligible for zero rate VAT. These standards would also include; ASTM, ISO, AQL or other technical documents like the FDA premarket notification 510(K) Clearances - medical device or equivalent medical product. Food, Drug and Cosmetic Act. FDA examination gloves for medical applications ASTM D6319-19 Standard Specification for Nitrile Examination Gloves for Medical Application ASTM D3578-19 Standard Specification for Rubber Examination Gloves ASTM D5250-19 Standard Specification for Poly(vinyl chloride) Gloves for Medical Application ASTM D6977-19 Standard Specification for Polychloroprene Examination Gloves for Medical Application https://www.fda.gov/medical-devices/device-approvals-denials-and-clearances/510k-clearances	Medical equipment
Gloves - Hot Protectors	These are accessories for eligible heat generating equipment. E.g. laboratory ovens and for laboratory equipment that has been subject to very high temperatures. Without these gloves the user could not perform the research being undertaken and handle the samples. The hot protectors act as Personal Protective Equipment (PPE). When operating eligible equipment that requires Personal Protective Equipment (PPE) then the PPE qualifies as an eligible accessory since the equipment could not legally be used without it. PPE is required to use eligible equipment in hazardous environments and therefore falls under the accessory category 'enabling' the eligible equipment to be used. (701/6 4.5.2)	Accessory to eligible equipment
Healthcare Clothing/Scrubs	These are 'scrub' trousers and tops and are worn by healthcare professionals. Scrubs are sanitary clothing worn by surgeons, nurses, physicians and other workers involved in patient care in hospitals. Such items are worn for protection whilst undertaking medical procedures. They are washable and have been reviewed as similar to surgical gowns, which are eligible products. Scrubs are the sanitary clothing worn by surgeons, nurses, physicians and other workers involved in patient care in hospitals.	Medical equipment
Ice Bucket/Pan	These items are designed to be used as refrigeration equipment which keep samples out of the fridge or freezer at a low temperature for longer than if they were kept in other non-insulated laboratory equipment. Refrigeration equipment includes all cooling and freezing equipment whether designed for a laboratory or any other purpose.	Refrigeration equipment
Instrument Power Lead	The power supply is specific to the equipment that it is powering. Therefore, this is an accessory to the equipment powered. Therefore, this is an accessory to the equipment powered. As long as the equipment is an eligible item, the power supply to it is classified as an eligible item.	Part or accessory to scientific or laboratory equipment
Jugs - plastic	These are the equivalent of laboratory glassware and therefore are laboratory equipment, and should be eligible on this basis.	Laboratory equipment
Kits - Diagnostic and Research	These kits could contain a mixture of equipment and chemical reagents such as enzymes and antibodies. These kits are specifically designed for use in a laboratory and classified as eligible. Life science research or diagnostic testing kits would also qualify. Note - 'Drugs and Chemicals/Substances' is covered under 701/1 under (6) "VAT reliefs charities can obtain on their purchases" in section 6.1.4 "Drugs and Chemicals" which deals with substances (natural or artificial, solid, liquid or gas or vapour) in whatever format (natural or artificial, solid, liquid or in the form or gas or vapour) directly used for testing or for mixing with other substances in the course of research.	Laboratory equipment and drugs and chemicals/substances (701/1)
Lab Bench Protectors	These items are specifically designed to protect laboratory benches, prolonging their useful life. Without the added protection of these items the laboratory benches would need replacing more frequently. Therefore, this product enables the equipment to be used or used to better effect.	Laboratory equipment or accessory to laboratory equipment
Lab Coat - Reusable	Based on guidance given for laboratory coats and Howie - style reusable laboratory coats we have reviewed all protective clothing as eligible if they are reusable and not eligible if single use. However, there is no clear definition of reusable. When operating eligible equipment that requires Personal Protective Equipment (PPE) then the PPE qualifies as an eligible accessory since the equipment could not legally be used without it. PPE is required to use eligible equipment in hazardous environments and therefore falls under the accessory category 'enabling' the eligible equipment to be used. (701/6 4.5.2)	Laboratory equipment
Lab Coat - Single use non-reusable (Disposable)	When operating eligible equipment that requires Personal Protective Equipment (PPE) then the PPE qualifies as an eligible accessory since the equipment could not legally be used without it. PPE is required to use eligible equipment in hazardous environments and therefore falls under the accessory category 'enabling' the eligible equipment to be used. (701/6 4.5.2) These include – Lab coats and Howie style lab coats etc.	Accessory to eligible equipment
Labels - Chemical, Ultra low & high Temp	These items are specifically designed for extreme temperatures and to resist chemical substances. They are designed specifically for use within a laboratory and are an accessory to be used with test tubes/laboratory glassware. As test tubes/laboratory glassware are laboratory equipment and eligible products these items are accessories.	Accessory to laboratory equipment
Manual Crimper, De-crimpers and De-crimping Pliers	These tools are specifically designed for laboratory glassware and achieve secure, repeatable crimps or remove seals with minimized risk of damage to vials and serum glassware. They improve the operation of the equipment.	Laboratory equipment or accessory to laboratory equipment
	Any medicinal products (701/1 6.18) or substances would qualify if bought by a charity for the purpose of testing the efficiency of those products. MHRA appendix 5 Note 8 - Products specifically used as surgical scrubs for use in operating theatres and products which make claims to treat/prevent infection associated with specifically named pathogens are classed as medicines	

Medicinal compounds and products	<p>A 'medicinal product' is a substance presented as a medicine, or an ingredient for a medicine, capable of being administered to people or animals for a medicinal purpose. The zero rate covers medicinal products bought by a charity for the purpose of testing the efficiency of those products.</p> <p>'Medicinal purpose' means:</p> <ul style="list-style-type: none"> • treating or preventing disease • diagnosing disease, or ascertaining the existence or degree of a physiological condition • contraception • inducing anaesthesia • otherwise preventing or interfering with the normal operation of a physiological function, whether permanently or temporarily, and whether by terminating, reducing or postponing, or increasing or accelerating the operation of that function, or in any other way. <p>Claims to treat or prevent infection associated with specifically named pathogens (such as SARS-CoV-2) could bring the product within the remit of the medicines regulations. Please refer to Appendix 5 in MHRA's Guidance note 8 – a guide to what is a medicinal product for further information.</p>	Medicinal product (701/1)
Parts and Accessories	Parts are integral components without this item the equipment is incomplete and accessories are optional extras not necessary for the equipment to operate but improve the operation of the equipment; or enable the equipment to be used; or used to better effect , in particular circumstances (701/6 4.5.2)	Parts and Accessories
Plasticware	These are the equivalent of laboratory glassware and therefore are laboratory equipment. All plastic 'glassware' should be viewed as modern materials of glass used in a laboratory and hence should be treated the same as glassware and as laboratory equipment or accessories to laboratory equipment	Laboratory equipment or accessory to laboratory equipment
Printer HARDWARE – labelling	These items are accessories to computer equipment and enable the user to print data from the computer more accurately and efficiently and therefore the computer equipment is used to better effect.	Accessory to computer equipment
Printer – label printer	These items are not connected to a computer and allow direct printing of labels, signs or tags. They are therefore not eligible items	Not eligible
Protective Clothing - Disposable (single Use)	When operating eligible equipment that requires Personal Protective Equipment (PPE) then the PPE qualifies as an eligible accessory since the equipment could not legally be used without it. PPE is required to use eligible equipment in hazardous environments and therefore falls under the accessory category 'enabling' the eligible equipment to be used. (701/6 4.5.2) These include - Coverall suits, Sleeves, Head coverings, Shoe coverings, Beard coverings, critical apparel for controlled environments such as cleanrooms, etc.	Accessory to eligible equipment
Protective Clothing - Non disposable	Based on guidance given for laboratory coats and Howie - style reusable laboratory coats we have reviewed all protective clothing as eligible if they are reusable and not eligible if single use. However, there is no clear definition of reusable. These include - Coverall suits, Sleeves, Head coverings, Shoe coverings, Beard coverings etc.	Laboratory equipment
Replacement Light Bulb required for eligible equipment	These bulbs are required for the eligible equipment to function and without them the equipment is not useable. These are therefore integral components without which the equipment is incomplete as cannot be used.	Parts for eligible equipment
Respirators, masks, half and full	When operating eligible equipment that requires Personal Protective Equipment (PPE) then the PPE qualifies as an eligible accessory since the equipment could not legally be used without it. PPE is required to use eligible equipment in hazardous environments and therefore falls under the accessory category 'enabling' the eligible equipment to be used. (701/6 4.5.2) The PPE must meet the required standards such as FFP1,2,3 ASTM F2101-19 Standard Test Method for Evaluating the Bacterial Filtration Efficiency (BFE) of Medical Face Mask Materials, Using a Biological Aerosol of Staphylococcus aureus ASTM F2100-19 Standard Specification for Performance of Materials Used in Medical Face Masks ASTM F1862/F1862M-17 Standard Test Method for Resistance of Medical Face Masks to Penetration by Synthetic Blood (Horizontal Projection of Fixed Volume at a Known Velocity) ASTM F1494-14 Standard Terminology Relating to Protective Clothing Respirators ASTM F3387-19 Standard Practice for Respiratory Protection.	Accessory to eligible equipment
Sample handling	Specialised pipettes, spatulas, spoons, dippers or scoops used for research or diagnostic sample handling are tools used to move material or substances. This is specialised laboratory equipment or accessories enabling the equipment to be used to better effect in particular circumstances. This would include robotics and other automated non manual sample handling equipment	Laboratory equipment
Scissors - Dressing/Dissecting/Vannas	These tools are specifically designed for dissecting and are medical equipment.	Medical equipment
Scissors - General/Ordinary	Classified as a not eligible item for zero rate VAT as they do not appear to have been specifically designed for a laboratory and not designed for a medical purpose.	Not eligible
Service and repair	4.10 Repair, maintenance, calibration, and verification of eligible items includes ANY goods supplied or used in connection with this equipment to undertake the repair, maintenance. Installation does not include building works such as removal of walls and reinforcing of floors which are standard rate of VAT.	Repair, maintenance or installation
Software	Software must be purchased by an eligible body solely for use in medical research, diagnosis or treatment. Excluding medical training and veterinary uses.	Computer software
Sample collection bag (Sterile)	These are accessories and have multiple uses including storing and transporting samples. These are sterile and specifically designed not to contaminate the sample.	Accessory to laboratory equipment
Storage cabinets/cages - Chemical, Biohazard, Hazardous, Radioactive/Poisonous materials, Gases etc.	Storage cabinets/cages are required to locate hazardous materials from each other and to protect the user and the environment. They can be designed to fit under laboratory benches, fume hoods or to be free standing and may contain additional filtering capability.	Laboratory equipment
Timers	These items are used to accurately measure time and are scientific instruments.	Scientific equipment
Torque Wrenches	Torque wrenches measure Newton force and are a Scientific Instrument.	Scientific equipment
Tracking/Barcode scanning devices or guns	These items are accessories to eligible computer equipment and enable the user to input, retrieve and analyse data within the computer more accurately and efficiently and therefore the computer equipment is used to better effect.	Accessory to computer equipment
Tray for instruments	These are designed for a laboratory, can be autoclavable/sterilisable and used within a laboratory or medical setting.	Laboratory equipment
Tweezers Laboratory	These tweezers have been specifically designed for working in a laboratory.	Laboratory equipment
Vibration Dampening Mats	These accessories are specifically designed for laboratory and laboratory benches. The main purpose is to reduce vibration transmission of equipment when in use. They can also improve the performance as well as noise-dampening of common laboratory equipment. They improve the operation of sensitive scientific measuring equipment.	Accessory to scientific or laboratory equipment
Wax paper - Electrophoresis Parts/Accessories	An accessory for Protein electrophoresis instruments, required to use and improve the overall operation of the equipment. Electrophoresis instruments are eligible laboratory equipment.	Accessory to laboratory equipment

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Gambica are not Tax advisors and accept no liability. Each supplier should seek guidance from competent professional advisors regarding VAT tax and law. This is for guidance only and Suppliers need to come to their own conclusions as to the eligibility of an item for zero rate VAT. Please refer to guidance 701/6 and 701/1 for further advice.