

PA Zero Rated Advertising (0%)

Payments for advertising using media external to the University e.g. publications, adverts on websites of external organisations. A VAT exemption certificate will be issued to the supplier.

Please email the VAT team at vat@reading.ac.uk if you need any further information
For examples of when to apply codes PY and PZ please see below.

PY Purchases of services from a non UK supplier that are SUBJECT TO REVERSE CHARGE VAT

Examples:

Consultancy services
Scientific testing services
Access to database services
Hire of stand at a recruitment fair
Publication of an article in a journal

PZ Purchases from non UK suppliers NOT SUBJECT to Reverse Charge VAT

Examples:

Expenditure where VAT/GST or other sales tax has been charged e.g. hotel accommodation in the USA.
Examination services
Books including eBooks and ejournals, but not where database services are supplied
Admission to an educational event outside UK
Goods costing > £135 purchased from overseas supplier VAT would have been charged at the port of entry.

(not to be used for some University Subsidiaries)

ST Standard Rate (20%)

Default tax code for supplies of goods and services where the use of other codes is not permitted.

SZ Zero Rated (0%)

Sales of books and printed matter (hard copies only) maps and topographical plans.

Sales of goods to overseas customers, and sales of services to overseas businesses over ECU /S