

Medical and Veterinary supplies

VAT guidance for goods and services for medical or veterinary use

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1 Overview

Zero rate VAT is available on certain goods and services subject to a number of conditions.

1. the goods must be purchased by an eligible body. The University is an eligible body by virtue of being a research institution whose activities are not carried on for profit,
2. The supply must be of either qualifying goods or services or the repair and maintenance of qualifying goods.
3. The goods are used for one or more of medical or veterinary research, training, diagnosis, or treatment.
4. The University must pay for the purchase using charitable or donated funds. The University interprets this requirement to mean that it should not use this relief where it is intended that the equipment be paid for using income from projects that are funded by commercial third parties. These projects will have tax system FR.
5. The University must provide the supplier with a valid declaration of eligibility or sufficient evidence to demonstrate eligibility for the relief.

The University may also obtain other reliefs. The University may obtain zero rate VAT on purchases of some other goods and services that relate to medical work, and it may purchase other goods that are exempt from VAT.

The University must issue a certificate of eligibility to the supplier. The use of tax code PM on a purchase order will generate this certificate. If a manual VAT exemption certificate is required, please complete the Vat exemption certificate request, and email it to vat@reading.ac.uk. All the reliefs from VAT that are available are explained further below. A list of qualifying and non-qualifying items of equipment is provided below also.

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2 Goods and services that qualify for zero rate VAT

2.1 Overview

The University can be charged zero rate VAT on its purchase, import, lease or hire of the following types of equipment where it is to be used mainly (i.e. >50% use) for medical or veterinary research, training, diagnosis, or treatment.

- Medical equipment
- Scientific equipment.
- Computer equipment
- Video equipment
- Sterilising equipment
- Laboratory equipment
- Refrigeration equipment

In addition, the University may also be charged zero rate VAT on the following:

- Parts and accessories for use in or with any of the above equipment
- The repair, maintenance and installation of qualifying goods and any goods supplied in connection with this repair, maintenance, or installation.

2.2 What qualifies as “equipment”?

Equipment is articles designed or used for a specific purpose. It will usually be durable, although certain disposable items, such as syringes that are designed to be used once only, may still be equipment.

The following items are not equipment and do not qualify for zero rate VAT, even when supplied to, or for donation to, an eligible body:

- substances such as liquids, powders, sheets, pellets, granules; However, substances directly used for testing or mixing with other substances may qualify for zero-rating under a separate relief.
- clothing (except specialist clothing such as reusable lab coats, scrubs, and gowns);
- goods consumed when using equipment, such as stationery, fuel, ink, oil, paper, and cleaning and sterilising fluids. However, these may qualify for zero rating if used as part of repair, service, or maintenance activity.

Cleaning materials designed specifically for cleaning certain eligible equipment (and not for a generic cleaning purpose) that is vital for the operation of that equipment may qualify as a 'part.' Personal protective equipment ('PPE') designed for a generic purpose (and for the general purpose of protecting the user from aerosols or hazardous materials, for example) is not eligible as equipment. Only items that have been designed specifically for medical or surgical use such as masks, gowns and gloves are eligible. All other categories of PPE are not equipment and not eligible for relief under this provision. PPE may qualify as an accessory to eligible equipment where PPE enables the equipment to be used or used to better effect.

2.3 Descriptions of qualifying equipment and services

2.3.1 Medical equipment

Medical equipment is equipment that has features or characteristics that identify it as having been designed for a medical (including dental) purpose or function, such as the diagnosis or treatment of patients.

This covers a wide range of goods, from simple items like bandages and tongue depressors, to complex machinery such as x-ray machines and scanners.

General use items used to equip a medical facility, such as a television purchased for use in a hospital ward, are not medical equipment.

Medical equipment may only be zero-rated when it is purchased or hired mainly for medical or veterinary research, training, diagnosis, or treatment.

2.3.2 Scientific equipment

Scientific equipment is equipment designed to perform a scientific function. This includes precision measuring equipment and analytical equipment such as thermometers, weighing machines and spectrometers.

Equipment that is not designed to perform a scientific function, but merely works on a scientific principle, is not scientific equipment.

Scientific equipment may only be zero-rated when it is purchased or hired mainly for medical or veterinary research, training, diagnosis, or treatment.

2.3.3 Computer equipment

Computer equipment includes computer hardware such as servers, screens, keyboards, and disks.

Machinery or other equipment that is either operated by computer or has computerised components is not qualifying computer equipment.

Computer equipment may only be zero-rated when it is purchased or hired mainly for medical or veterinary research, training, diagnosis, or treatment.

2.3.4 Computer software

Computer software qualifies only when used solely for medical research, diagnosis, or treatment (so not training).

2.3.5 Video equipment

Video equipment includes video recording and playback equipment.

Video equipment may only be zero-rated when it is purchased or hired mainly for medical or veterinary research, training, diagnosis, or treatment.

2.3.6 Sterilising equipment

Sterilising equipment includes autoclaves and other specialised equipment using steam or other high temperature processes. Microwave ovens and other cooking appliances are not qualifying sterilising equipment, even if they can be used to sterilise. Sterilising fluid is not equipment, and does not qualify for zero-rating, even when purchased by an eligible body.

Sterilising equipment may only be zero-rated when it is purchased or hired mainly for medical or veterinary research, training, diagnosis, or treatment.

2.3.7 Laboratory equipment

Laboratory equipment is equipment that is designed or intended for use in a laboratory, This includes equipment such as:

- test tubes and other laboratory glassware or plasticware;
- Bunsen burners
- ovens or furnaces
- fume cupboards
- biosafety cabinets
- microtomes
- cryostats
- laboratory benches
- specialised sinks
- catchpots.

The following are not qualifying laboratory equipment:

- items not intended to be used to equip a laboratory even when these are used to equip a laboratory such as:
- cupboards, lockers, seats, other furniture
- generic hazardous substance storage cabinets and chemical spillage containment kits

- substances — including materials such as liquids, powders, sheets, pellets, granules that are consumed in the course of training, research, diagnosis, or treatment are not equipment. However, substances directly used for testing or mixing with other substances may qualify for zero-rating under a separate relief.
- goods consumed in the course of using the equipment, including substances such as chemical reagents, medicines and cleaning and sterilising fluids except where used as part of repair and maintenance or installation activity. However, cleaning materials designed specifically for cleaning certain eligible equipment (and not for a generic cleaning purpose) that is vital for the operation of that equipment may qualify as a 'part.'

2.3.8 Refrigeration equipment

Refrigeration equipment includes all cooling and freezing equipment, whether designed for industrial, domestic or any other purpose.

Refrigeration equipment may only be zero-rated when it is purchased or hired mainly for medical or veterinary research, training, diagnosis, or treatment.

2.3.9 Parts and accessories

Parts or accessories can be zero-rated when purchased or hired by an eligible body predominantly for use in or with medical, scientific, computer, video, sterilising, laboratory, or refrigeration equipment that is used in medical or veterinary research, training, diagnosis, or treatment.

Parts are integral components without which the eligible equipment is incomplete and does not function.

Accessories mean items that are not necessary for the eligible equipment to be used, but which:

- improve the operation of the equipment or
- enable the equipment to be used or used to better affect.

This would cover, for example, optional extras for eligible equipment, such as a printer for use with a computer; a specially designed camera for use with a microscope; insulated gloves for use with cryogenic equipment and a rack for holding test tubes.

Items that do not qualify as 'parts' or 'accessories' include:

- items that have independent uses, such as television sets
- accessories to accessories, such as ink for a printer
- substances, including materials such as liquids, powders, sheets, pellets, and granules that are consumed in the course of training, research diagnosis or treatment are not a part or an accessory. Note that cleaning materials designed specifically for cleaning certain eligible equipment (and not for a generic cleaning purpose) that are vital for the operation of that equipment may qualify as a 'part.'

- goods consumed when using equipment, such as stationery, fuel, ink, oil, paper, and cleaning and sterilising fluids. However, these may qualify for zero rating if used as part of repair, service, or maintenance activity.

2.3.10 Repair or Maintenance

The repair or maintenance of any equipment described above that is owned or possessed by the University, and any goods supplied in connection with this repair and maintenance, are zero-rated.

2.3.11 Installation

With regard to installation, if the normal selling price of relevant goods includes an amount for installation, fixing or connection to mains services or testing equipment on site, zero rating applies to the total price – including that element which relates to installation or testing.

Where building works, such as removal of walls or reinforcing floors, are necessary in order to install large items of equipment, these works are standard-rated, even when carried out by the supplier of the equipment.

2.4 Equipment costing >£50,000 - requirement for a log

Where equipment has been bought under the medical zero-rating relief, unless it has been purchased exclusively for the purposes of medical research, the department which bought the equipment must keep a written log of actual usage. This log is required to demonstrate that the proportion of actual usage applied for a qualifying purpose is more than 50%. The log should record the actual hours of usage, the specific project (including the project code) and indicate whether the activity is medical research or other. The operator should sign each entry. The log should be reviewed and signed by a senior member of staff responsible for the research every month to ensure that the log is being properly maintained. The log should be retained for at least 5 years and should be available for inspection at any time.

If at any time the equipment ceases to be used mainly for a qualifying purpose, the Tax team should be advised as a liability to VAT may then arise.

2.5 Definition of “mainly used” for medical/veterinary research etc.

Where the equipment is intended to be used partly for a qualifying use, and partly for any other use, it can be zero-rated only where its main use is one of medical or veterinary research, training, diagnosis, or treatment. In this context 'main' means real, substantial, and continuing - this is generally taken to mean that over 50% of the use is for qualifying purposes.

Medical, scientific, computer, video, sterilising, laboratory, or refrigeration equipment purchased for any other use is not eligible for zero-rating. This includes equipment purchased or hired for:

- general biological studies;
- environmental research;
- research into animal husbandry or food production;
- general administration; or
- domestic or leisure purposes.

Where it is not possible to give an eligibility declaration which states that all the goods are to be used for a qualifying purpose then the relief is not available. The circumstances in which this can arise include the following:

- common stores or stocks
- where a qualifying use is not planned at the time of purchase
- minimal qualifying use

2.6 Definition of Medical or Veterinary research

Medical or veterinary research is defined as being original systematic investigations undertaken in order to gain knowledge and understanding of the treatment or palliation of a physical or mental abnormality in humans or animals. It also includes the use of existing knowledge and experimental development to produce new or substantially improved materials, services, products, and processes including design and construction.

It excludes routine testing and analysis of materials, components, and processes - for example for the maintenance of national standards - as distinct from the development of new analytical techniques. In general, HMRC would not accept that undergraduates engage in research in the technical meaning of the word. Furthermore, HMRC would not accept that equipment purchased for general use within a university, but which may be used by post-graduates or staff involved in medical or veterinary research would qualify for zero-rating. In this context HMRC would expect to see evidence of a programme of investigation.

2.7 Definition of Medical or Veterinary training

This is professional vocational training. It is the process of bringing a person to an agreed standard of proficiency by practice or instruction. It does not include general preparatory scientific studies that are required before professional training can commence, for example biology or chemistry, here the trainee has no practical medical or veterinary involvement with patients. The course or programme of study should be looked at in its entirety. If it is 100% theoretical, it will not qualify as medical training but if it is part theoretical and part practical or 100% practical, it will. It should include the physical application by the students of theoretical knowledge.

Medical training is limited to doctors, nurses, surgeons, and other health professionals who are or seek to be listed on an extant statutory register. Health professionals mean the following professionals when they are enrolled or registered on the appropriate statutory register:

- medical practitioners
- optometrists and dispensing opticians
- professionals registered under the Health Professions Order 2001 - these professionals are: arts therapists, biomedical scientists, chiropodists or podiatrists, clinical scientists, dietitians, hearing aid dispensers, occupational therapists, operating department practitioners, orthoptists, paramedics, physiotherapists, practitioner psychologists, prosthetists and orthotists, radiographers, and speech and language therapists, but will also include any medical care professionals added to the Order at a future date
- osteopaths
- chiropractors
- nurses, midwives, and health visitors
- dentists, dental hygienists, dental therapists, dental nurses, clinical dental technicians, dental technicians, and orthodontic therapists
- pharmacists

Veterinary training is limited to veterinary surgeons and veterinary nurses who are or seek to be listed on an extant statutory register.

2.8 Medical or Veterinary diagnosis or treatment

Diagnosis is the identification of diseases and examination of systems.

Treatment includes the administration of medicines, physiotherapy, and surgery. It is the diagnosis and treatment of a physical or mental illness or injury by a medical or paramedical practitioner or a veterinary surgeon.

2.9 Goods purchased from outside the UK

VAT relief also applies when goods are imported from outside the UK. This means that where all the conditions are met, no VAT will be charged on the importation of qualifying goods. In order for relief to apply, the University should provide the relevant declaration of eligibility to the Customs agent.

3 Other purchases eligible for zero rate VAT or exemption from VAT

3.1 Medicinal products for medical/veterinary use etc. - zero rate VAT

As a charity the University is entitled to be charged zero rate VAT on the purchase or import of medicinal products solely used in medical or veterinary research, treatment, or care.

A 'medicinal product' means

- (a) any substance or combination of substances presented as having properties of preventing or treating disease in human beings; or
 - (b) any substance or combination of substances that may be used by or administered to human beings with a view to—
 - (i) restoring, correcting or modifying a physiological function by exerting a pharmacological, immunological or metabolic action, or
 - (ii) making a medical diagnosis.
- (2) These Regulations [those from which the above definition is taken] do not apply to
- (a) whole human blood; or
 - (b) any human blood component, other than plasma prepared by a method involving an industrial process.

Administer means administer to a human being

- (a) orally, by injection, or by introduction into the body in any other way; or
- (b) by external application (whether or not by direct application to the body),

and any reference in these Regulations to administering anything is to administering it in its existing state or after it has been dissolved or dispersed in, or diluted or mixed with, a substance used as a vehicle.

This relief on medicinal products is restricted to care or medical or surgical treatment of human beings or animals, or medical or veterinary research and, unlike equipment, does not extend to medical training.

3.2 Substances used for medical or veterinary research etc. – zero rate VAT

By virtue of being a charity, the University can pay zero rate VAT on purchases of substances directly used for testing or mixing with other substances in the course of medical or veterinary research

Unlike equipment this relief is not available where the substances are used for medical or veterinary training. Unlike medicinal products, this relief is also not available for medical care or diagnosis.

A 'substance' means any matter regardless of its origins and includes:

- (a) human substances (such as human blood and human blood products);
- (b) animal substances (such as micro-organisms, whole animals, parts of organs, animal secretions, toxins, extracts and blood products);
- (c) vegetable substances (such as micro-organisms, plants, parts of plants, vegetable secretions and extracts);
- (d) chemical substances (such as elements, naturally occurring chemical materials and chemical products obtained by chemical change or synthesis); and
- (e) gases and vapours.

3.3 Human blood and associated products – exempt from VAT

Supplies of the following items are exempt from VAT:

1. Human blood
2. Human organs and tissue for diagnostic or therapeutic purposes or medical research. Due to advances in medicine and technology, it is more common now for human organs and tissue to be supplied for the therapeutic substances which can be extracted from them. In these cases, both the supply of the organ and the supply of the extracted therapeutic substance will be exempt. Teaching exhibits, skeletons, and curiosities such as shrunken heads are not covered by the exemption and are standard rated.
3. Products for therapeutic purposes derived from human blood

For a product to be exempt, it must be:

- derived from human blood; and
- intended “for therapeutic purposes” - i.e. to be administered to a patient.

All drugs and therapeutic substances contain one or more “active” ingredients and are administered to a patient because of the benefits that those ingredients will bring. They also contain non-active ingredients which do not bring direct medical benefit but serve only as a carrier or excipient - for example to make the product easier to inject. You will have to ascertain the nature of the active ingredients to determine the liability of the supply.

Products can be exempt only if they contain a single active ingredient which is wholly derived from human blood. The addition of simple dilutants or preservatives or any other product - blood or otherwise - as a non-active ingredient will not affect exemption but the product will be standard rated if it contains:

- two or more active ingredients, but only one of which is derived from human blood; or
 - one active ingredient but that active ingredient is not derived from human blood.
- This is so even if the product contains a blood product as a non-active ingredient - for example, in recombinant products, the active ingredient is genetically engineered and the carrier is the blood product, human albumin.

Examples of blood products which are covered by the exemption when supplied as the active ingredient are:

- Blood plasma (fresh or dried);
- Plasma protein fraction;
- Haemoglobin;
- Globulin;
- Albumin (fresh or dried);
- Human Factor VIII fraction;
- Human Factor IX fraction (partial and total prothrombin complexes);
- Fibrinogen;
- Thrombin;
- Normal and specific immunoglobulins;
- Plasmin; and
- Plasminogen

Products which are wholly or partly of animal origin are not covered by the exemption.

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Blood products such as blood-grouping and tissue typing reagents are often used in diagnostic tests carried out in laboratories, for example to test for diseases such as diabetes and jaundice. Products packed or held out for sale for these purposes (which are often in kit form) are not covered by the exemption but are taxable at the standard rate. Supplies in bulk which could eventually be used either for therapeutic or diagnostic purposes may be assumed to be mainly for therapeutic use and are thus exempt.

4 Table of conditions relating to use

	Medical only not veterinary	Can be used in research	Can be used in treatment	Can be used in training	Can be used in diagnosis	Must be solely used
Computer software	✓	✓	✓	X	✓	✓
Medicinal	X	✓	✓	X	✓	✓
Relevant goods (equipment)	X	✓	✓	✓	✓	X
Human organs	✓	✓	✓	X	✓	X
Substances	X	✓	X	X	X	X

5 Table of examples of qualifying goods

This list includes items of equipment that qualify for zero rate VAT by virtue of being goods for disabled persons. These items are not referred to above but are included below in case they are purchased.

This list is not exhaustive. With the pace of technological change, new types of equipment will often be developed. If an item does not appear on this list, the underlying principles set out above should be followed to determine if the item is a qualifying one. If in doubt, please contact vat@reading.ac.uk.

Not eligible for relief	Goods	Eligible for relief as
X	Air conditioners	
	Air control systems, specialist (capable of precisely controlling pressure, temperature, and humidity)	Laboratory equipment
X	Air filters, general	
	Air filtration systems, specialist (built to meet specific circumstances)	Laboratory equipment
X	Air showers	
X	Alarms, security of smoke	
X	Alarm bracelets	
X	Alcohol spray	
	Anaesthetic apparatus	Medical equipment
	Animal cages, specialist (for example, free from chemicals and not available for consumer use)	Laboratory equipment
	Aprons, lead lined for x-ray protection	Medical equipment
	Aprons, cryogenic	Accessory to equipment
X	Aprons, other	
	Artificial limbs	Goods for use of disabled person
	Autoclaves	Sterilising equipment

Not eligible for relief	Goods	Eligible for relief as
X	Bactericides	
	Barometers	Scientific equipment
	Batteries, bespoke (to eligible equipment)	'Part' of equipment
X	Batteries, generic	
	Bedding, specialist (for example, free from chemicals) for animal cages	Laboratory equipment
	Bedpans	Medical equipment
	Bedpan washers, with sterilising steam cycle	Sterilising equipment
X	Bedpan washers, other	
	Beds, highly specialised (for example, net suspension or medical water beds)	Medical equipment
	Beds, hospital — with tilting action or variable height features	Goods for use of disabled person
X	Biocidal sprays	
	Biosafety cabinets	Laboratory equipment
X	Blankets	
	Bunsen burners	Laboratory equipment
	Bottle washers, animal cage specific	Laboratory equipment
X	Cabinets, hazardous storage, generic	
	Cages, animal, specialist (for example, free from chemicals and not available for consumer use)	Laboratory equipment
X	Cameras, still	
	Cameras, video	Video equipment
X	Cameras, digital (with video capability)	
	Cameras, thermal imaging	Scientific equipment
X	Cartridges (printer), ink toner	
	Catchpots	Laboratory equipment
X	Catering equipment	

Not eligible for relief	Goods	Eligible for relief as
	Catheters	Medical equipment
	Centrifuges	Scientific or laboratory equipment
X	Chemical spillage containment kits	
	Clamps, medical	Medical equipment
X	Cleaning equipment	
X	Closed circuit television systems	
	Commode chairs	Goods for use of disabled person
	Computer disks and tapes	Accessory to computer equipment
	Computer keyboards	Computer equipment
	Computer mouse	Accessory to computer equipment
	Computer printers, including networking and multi-function printers, provided there is evidence the item is to be used mainly for medical or veterinary research, and so on.	Accessory to computer equipment
	Computer screens	Accessory to computer equipment
	Computer screen filters	Accessory to computer equipment
	Computer server	Computer equipment
X	Computer stationery	
	Computer tablet, including iPads, provided there is evidence the item is to be used mainly for medical or veterinary research, and so on.	Computer equipment
X	Cooking appliances (used for sterilisation)	
X	Cotton wool	
	Cryostats	Laboratory equipment

Not eligible for relief	Goods	Eligible for relief as
X	Data	
	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	
	DVD players, recorders, or blank DVDs	Video equipment
	Endoscopes	Medical equipment
	Electro-cardiographs	Medical equipment
X	Ethernet	
	Eye test charts	Medical equipment
	Examination couches, adjustable	Medical equipment
	First aid kits, supplied as pre-packaged units	Medical equipment
	Forceps	Medical equipment
X	Fuel	
	Fume cupboards	Laboratory equipment
	Furnace, laboratory	Laboratory equipment
X	Furniture, non-laboratory	
	Gloves, cryogenic	Accessory to equipment
	Gloves, medical or surgical	Medical equipment
	Gloves, nitrile medical or surgical	Medical equipment
X	Gloves, nitrile (non-medical or surgical)	
X	Gloves, other (non-medical or surgical)	

Not eligible for relief	Goods	Eligible for relief as
	Gown, medical or surgical	Medical equipment
X	Gymnasium equipment	
X	Hearing aids	
	Heart pacemakers	Medical equipment or goods for use of disabled person
	Hoists and patient lifting devices	Goods for use of disabled person
	Howie-style lab coats (reusable)	Laboratory equipment
X	Howie-style lab coats (non-reusable)	
	Hypodermic needles	Medical equipment
	Ice-making machines	Refrigeration equipment
	Identification bracelets for patients	Medical equipment
	iPads	Computer equipment
X	iPhones	
X	Kettle	
	Kidney bowls	Medical equipment
	Lab coats, including Howie-style reusable	Laboratory equipment
X	Lab coats (non-reusable)	
X	Laboratory animals	
	Laboratory benches	Laboratory equipment
	Laboratory furnace	Laboratory equipment
	Laboratory glassware or plasticware	Laboratory equipment
	Laboratory ovens	Laboratory equipment
X	Lockers	
	Masks, medical or surgical	Medical equipment
X	Masks (non-medical or surgical)	

Not eligible for relief	Goods	Eligible for relief as
X	Masks, other	
	Mattresses, specially designed for the relief or prevention of pressure sores	Medical equipment
	Medicine measures, graduated	Medical equipment
	Microscopes	Scientific or laboratory equipment
	Microtomes	Laboratory equipment
X	Microwave oven	
X	Mobile phones	
	Needles, suture	Medical equipment
X	Nurse call systems	
X	Occupational therapy materials	
	Operating lights	Medical equipment
	Ovens, laboratory	Laboratory equipment
X	Overbed tables	
X	Overhead projection units	
	Pacemakers	Medical equipment or goods for use of disabled person
X	Pagers	
	Patient trolleys and stretchers	Medical equipment
X	Personal protective equipment (PPE)	
	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
X	Power supplies, including UPS	

Not eligible for relief	Goods	Eligible for relief as
X	Printer cartridges	
X	Projectors (including ceiling mounted options)	
	Rack washers, animal cage specific	Medical equipment
	Radiography equipment	Medical equipment
	Renal dialysis units	Medical equipment or goods for use of disabled person
	Resuscitation equipment	Medical equipment
	Resuscitation dummies (read paragraph 4.9)	Resuscitation training model
X	Routers	
	Scalpels	Medical equipment
	Scanner, MRI, CAT	Medical equipment
X	Screens	
	Scrubs	Medical equipment
	Sharps bins	Medical equipment
	Sinks, specialised laboratory	Laboratory equipment
X	Smartphones	
X	Sound systems	
	Specialist animal cages (for example, free from chemicals and not available for consumer use)	Laboratory equipment
	Specialist bedding (for example, free from chemicals) for animal cages	Laboratory equipment
	Spectrometers	Scientific equipment
	Sphygmomanometers	Medical equipment
	Splints	Medical equipment
X	Stationery	
X	Sterilising solutions	
X	Sterilising wipes	

Not eligible for relief	Goods	Eligible for relief as
	Stethoscopes	Medical equipment
	Surgical gloves	Medical equipment
	Surgical gowns	Medical equipment
	Surgical masks	Medical equipment
	Suture needles	Medical equipment
	Swabs	Medical equipment
	Syringes	Medical equipment
	Tablet, computer (including iPads), provided there is evidence the item is to be used mainly for medical or veterinary research, and so on	Computer equipment
X	Tape recorders	
X	Telephones	
X	Television sets	
	Test tubes	Laboratory equipment
	Test tube rack	Accessory to equipment
	Thermal imaging cameras	Scientific equipment
	Thermometers, clinical	Medical equipment
	Thermometers, other	Scientific equipment
	Tongue depressors	Medical equipment
X	Towels	
X	Uniforms	
	USB memory sticks	Computer equipment
	Video cameras	Video equipment
	Video tapes	Video equipment
	Video players	Video equipment
	Video monitors	Video equipment
X	Wall screens or monitors	

Not eligible for relief	Goods	Eligible for relief as
X	Waste disposal bags, boxes, jars, and sacks	
X	Waste disposal machinery	
	Weighing machines	Scientific equipment
	Wheelchairs	Goods for use of disabled person
X	WiFi systems	
X	Wipes, clean room	
X	Wipes, sterilising	
	Wound dressings	Medical equipment
	X-ray films or plates	Medical equipment
	X-ray machines – medical	Medical equipment
	X-ray machines – other	Scientific equipment
	X-ray viewers	Medical equipment