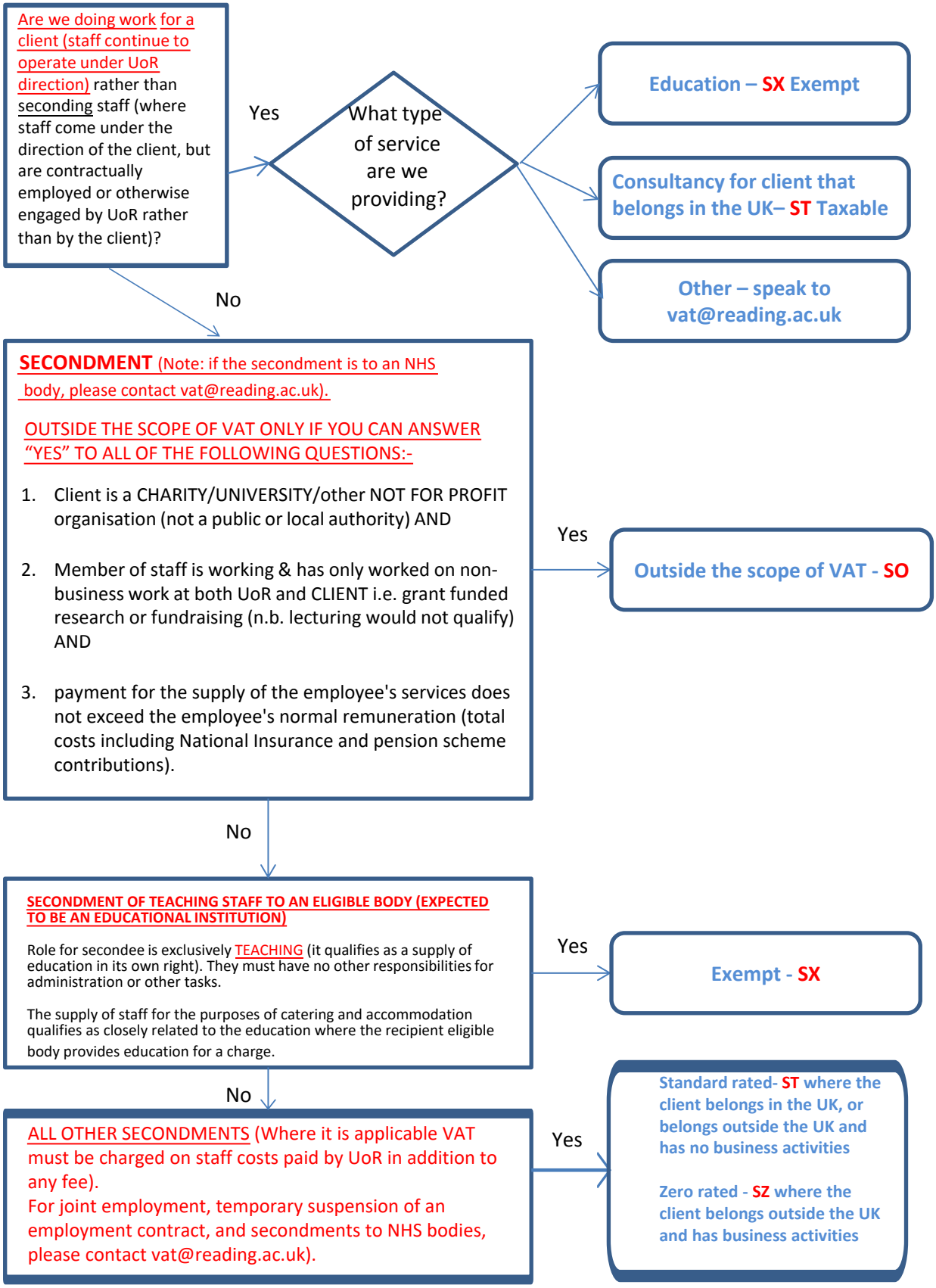VAT ON THE SECONDMENTS OF UoR STAFF TO OTHER BODIES