



Burgis & Bullock
Chartered Accountants

Coronavirus Update

No VAT on PPE

1st May 2020



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The government has announced that the VAT rate the sale of PPE (Personal Protective Equipment) such as masks, gloves, aprons and gowns will be reduced from 20% to Zero Rate for the period 1st May to 31st July 2020. The published list includes:

- Disposable gloves
- Disposable plastic aprons
- Disposable fluid-resistant coveralls or gowns
- Surgical masks - including fluid resistant type IIR surgical masks
- Filtering face piece respirators, and
- Eye and face protection - including single IR reusable full-face visors or goggles

This is great news for care homes, businesses and charities currently unable to recover the VAT on these costs. It will also give a cash flow boost to Hospices who can ordinarily claim their VAT back because they won't have to find the money to pay the VAT in the first place.

The VAT tax point rules mean that there will be no VAT charged on PPE supplied between 1st May and 31st July.

- You will still pay VAT if your invoice shows an earlier date, or if you paid in advance of 1st May even if invoiced afterwards.
- Payment made for PPE before 31st July will create a tax point securing zero rate, even if delivery is after 31st July. Pay up front if you can!

It was also announced that VAT will be scrapped for e-publications so they will be treated in the same way as books and newspapers. This welcome change was fast-tracked seven months earlier than planned.

Burgis & Bullock, Chartered Accountants
Phone: 0345 177 5500

Web: www.burgisbullock.com
Email: info@burgisbullock.com

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