

Things we sell (UK Customer)				
	BS	BE	BO	BZ
Accommodation - Non student	BS			
Administration services	BS			
Admission charges	BS			
Advertising (non charity)	BS			
Advertising (charity)				BZ
Alcoholic Drinks and Beverages	BS			
Animal Feeding Stuff (Hay etc)				BZ
Books				BZ
Bottled water	BS			
Brochures				BZ
Calendars	BS			
Car Parking - non student	BS			
Car Parking - student		BE		
Collections for Retirements etc			BO	
Commercial Research	BS			
Confectionary	BS			
Consultancies	BS			
Consumables	BS			
Course/Conference Fees		BE		
Crisps, Nuts, etc	BS			
Deposits			BO	
Dividends			BO	
DNA Testing (Genetic Affinity)	BS			
DNA Testing (medical)		BE		
Donations			BO	
Equipment	BS			
Exam Fees and services		BE		
Field trips		BE		
Fines and penalties			BO	
Food	BS			BZ
Freight cost (follows main supply)	BS	BE	BO	BZ
Grants (not teaching)			BO	
HMRC tax refunds			BO	
Insurance Services		BE		
Journals (where not read and publish)				BZ
Laboratory Equipment	BS			
Lectureship Fee		BE		
Library Fines			BO	
Maps, charts and topographical plans				BZ
Medical Equipment (non charity)	BS			
Music Manuscript				BZ
Newspapers				BZ
Pet Food	BS			
Supply of staff	BS	BE		
Rates			BO	
Rent	BS	BE		
Room Hire	BS			
Room Hire to charities for teaching (with certificate of eligibilty)		BE		
Royalites	BS			
Sale of Equipment	BS			
Sale of Goods	BS			
Sale of Property	BS			BE
Sale of Services	BS			
Scientific Equipment	BS			
Seeds for propogation of plants for human or animal consumption				BZ
Sewerage services and water				BZ
Sponsorship (non student)	BS			

Selling to Overseas Customers	
VAT code UK	Overseas
BS	BR
BE	BE
BO	BO
BZ	BR

Things we sell (UK Customer)				
Subscriptions	BS			BZ
Services by Registered Medical Practitioners, opticians, nurses etc		BE		
Travel or other Loans			BO	
Travel - Train/Bus/Air Fares				BZ
Travel Agent Services	BS			
Tuition Fees Paid by a Sponsor		BE		
Tuition Fees refunded to students		BE		
Veterinary fees	BS			
Vehicles (not cars)	BS			
Waived Remuneration			BO	
Wedding Fee (Hire of Chapel)	BS			
