

VATable fees list

May 2007



Accountants & business advisers

Certificates / Claim forms / Insurance services		70	Vaccinations (including cost of vaccine)	Exempt	
1	Abortion - confirmatory certificate	Exempt	Cholera (course of 2)		
2	Accident / Sickness Insurance claim form	Exempt	Hepatitis B per dose (course of 3)		
3	Adoption & Fostering health assessment forms IHA, M/B, C, D, YP or AME	Exempt	(Hep A / Typhoid = No charge)		
4	Adoption & Fostering health assessment forms AH/AH2	SR	Inactivated Polio (IPV)		
5	Benefits Agency (DWP) fees - attendance allowance	SR	Influenza		
6	Benefits Agency (DWP) fees - examinations/reports	SR	Japanese Encephalitis (course of 3)		
7	Blind or partially sighted - examination and completion of forms BD8/BP1	SR	Meningitis (ACWY)		
8	Blue/Orange badge scheme - examination and/or report	SR	Rabies (course of 3)		
9	Private medical insurance claim form	Exempt	Yellow Fever		
10	Assessment of mining injury - report/exam	SR			
11	Community service certificate for offenders failing to attend	SR			
12	Cremation certificates	Exempt			
13	Freedom from infection certificate	SR			
14	Validation of private medical insurance claim form	Exempt			
15	Childminder health declaration form	SR			
16	Disability Living Allowance (DLA) - factual report and completion of DS1500 form	SR			
17	Domiciliary consultations - completion of form BD8 for benefit purposes	SR			
18	Driving Licence form & photograph - signature	SR			
19	Driving (Elderly, LGV, PCV, Taxi, Racing) fitness certificate with/without medical	SR			
20	Drug company reports	SR			
21	Certificate of incapacity	Exempt			
22	Fitness to travel certificate	SR			
23	Fitness to attend school examination	SR			
24	Holiday Insurance Cancellation certificate	Exempt			
25	Reports for patients for self-referral overseas	Exempt			
26	School Fees Insurance claim form	Exempt			
27	Character reference	SR			
28	Shotgun certificate	SR			
29	International certificate of Vaccination	SR			
30	Passport countersignature	SR			
31	Pilot application for licence, fitness to fly	SR			
32	In service health screening	Exempt			
33	Probation service- reports for purpose of the courts	SR			
34	Insurance services	Exempt			
Medical Work / Assessments					
35	Airport attendance - if for medical care	Exempt			
36	Airport attendance - any other reason	SR			
37	Blood tests - diagnostic	Exempt			
38	Blood tests- paternity	SR			
39	Cervical smear test	Exempt			
40	Children in care - examinations for 'at risk' children	Exempt			
41	Clinical trials involving patient care	Exempt			
42	Clinical trials where involvement is for analytical purposes only	SR			
43	Coroner's work - post mortem/special examinations and reports	SR			
44	Coroners work - where doctor is appointed under Section 19 of the Coroners Act 1998	Exempt			
45	Cosmetic services - undertaken as an element of a health care treatment programme	Exempt			
46	Cosmetic services - purely for cosmetic reasons	SR			
47	Diagnostic tests	Exempt			
48	NHS Dispensed items, including supplies of oxygen	ZR			
49	Doctor administered items	Exempt			
50	Domiciliary consultations - visits (including abortive ones) to treat patients who are unable to make it to the surgery	Exempt			
51	Driving - Seat Belt exemption - where strong clinical reason	Exempt			
52	Gender recognition work	SR			
53	Health & Safety Executive - pathology & x-ray exams concerned with preventing injury	Exempt			
54	GP work in hospitals - employed basis	Exempt			
55	GP work in hospitals - self-employed basis	O/S			
56	In service health screening	Exempt			
57	Medical examinations/reports to confirm fitness to join registers of medical professions	SR			
58	Medical examinations - to ensure someone working off shore does not go to sea with a condition which may deteriorate	Exempt			
59	Medical examinations - compensation for vibration white finger, criminal injuries board	SR			
60	Medico Legal Work	SR			
61	Mental Health tribunals	Exempt			
62	National Blood Service	Exempt			
63	Private prescription for travel abroad	Exempt			
64	Pacemaker removal- prior to disposal of body	Exempt			
65	Post Employment Medical undertaken to determine if person can join pension scheme	SR			
66	Post Employment Medical where principal purpose is to protect the health of the individual	Exempt			
67	Pre-employment medicals/report	SR			
68	Prison Locum work to provide medical care	Exempt			
69	Private prescriptions not primarily for the patients health e.g. Viagra	SR			
			Statutory & Legal Work		
			71	Copies of medical records under Access to Health Records Act 1990, Access to Medical Reports Act 1988 or Data Protection Act 1998	O/S
			72	Copies of records provided in circumstances which do not fall within statutory obligations	SR
			73	Court Exemption - from attending as a witness on medical grounds	SR
			74	Court of Protection - CP3 Certificate with/without exam or CP7 form	SR
			75	Power of Attorney- including court of protection work (exam, certificate or witnessing Power of Attorney)	SR
			76	Legal aid regulations (fees under), including exams, reports, MRI/CT scan interpretation, attendance at consultation, attendance at court	SR
			77	Statutory services provided under: Section 11 Public Health (Control of Disease) Act 1984 or Supreme Court Act 1981	O/S
			78	Professional and expert witness testimony and allowances	SR
			79	Allowances paid to doctors as an ordinary witness, not in their professional capacity	O/S
				Other Work	
			80	Police work - written reports	SR
			81	Police station attendance at patient's request to document injuries for future medical claim	SR
			82	Police work - attendance fees for callouts to examine body / witness / detainee / victim / other	Exempt
			83	Police work - financial assistance provided for continuing medical education	O/S
			84	PCT sessions England and Wales	Exempt
			85	Rehabilitation services - for the purpose of quantifying the additional costs of disability for compensation claim	SR
			86	Sporting events/pop concerts- attendance by doctor	Exempt
			87	Work in surgery (not elsewhere covered)- pharmaceutical trials, reports of a proforma - no examination	SR
			88	Local Authority visiting medical officer	Exempt
			89	Local Authority work, including specialist work, school ophthalmic session, dental anaesthetic session & psychiatric examinations	Exempt
			90	NHS Complaints & disciplinary procedures	SR
			91	Medical boards/tribunals - attendance at hearings for disciplinary or pension purposes	SR
			92	Education services including training or good health promotion - supplies of private tuition where conditions are met	Exempt
			93	Education services - presentations where purpose is to protect health of individuals attending	Exempt
			94	Education services - presentations to non-medical audience e.g on latest medical developments	SR
			95	Family planning work	Exempt
			96	Fire Service related work	SR
			97	NSPCC related work	Exempt
				Medicals etc	
			98	Road accident emergency treatment	Exempt
			99	Sports medical with report	SR
			100	Pension medical	SR
			101	Risk assessments including advice on ergonomic layouts	SR
			102	Private sick note / letter	SR
			103	Rehabilitation services - to improve the health of the individual	Exempt

Key: ZR = Zero rated VAT
 SR = Standard rated VAT
 O/S = Outside the scope of VAT

If you have any queries,
 please do not hesitate to contact
 a member of your local VAT team.