Appendix 1 - VAT Guidance

Those who are not VAT enabled, and from which a VAT invoice/receipt must be requested by the cardholder, and marked as “paid by Visa”

<table>
<thead>
<tr>
<th>Spend in Excess of £250</th>
<th>Spend Less Than £250</th>
</tr>
</thead>
<tbody>
<tr>
<td>A full VAT invoice/receipt is required for goods over the value of £250.00 and must contain the following information:</td>
<td>For purchases where the value of the supply is under £250.00 (including VAT) a less detailed VAT invoice/receipt may be accepted providing it contains the following information:</td>
</tr>
<tr>
<td>. An identifying number;</td>
<td>. The suppliers name, address and VAT registration number;</td>
</tr>
<tr>
<td>. The name, address and VAT registration number of the supplier ;</td>
<td>. The time of supply (tax point) ;</td>
</tr>
<tr>
<td>. The time of supply (tax point);</td>
<td>. A description which identifies the goods or services supplied;</td>
</tr>
<tr>
<td>. Date of issue (if different to the time of supply);</td>
<td>. The vatable items should be clearly identified on the invoice/receipt or the</td>
</tr>
<tr>
<td>. The name and address of the customer ;</td>
<td>total VAT charged should be separately identified* - you should need no</td>
</tr>
<tr>
<td>. A description which identifies the goods or services supplied; and</td>
<td>knowledge of which items attract VAT and which items do not in order to</td>
</tr>
<tr>
<td>. The unit price</td>
<td>reclaim the VAT paid</td>
</tr>
</tbody>
</table>

*In basic terms:

- For a receipt with mixed VAT values where items are clearly marked as vatable, including showing the VAT rate charged, the council can reclaim the VAT, providing all other VAT requirements above are met.

- Items marked by an asterisk or with a “V” are not clearly marked unless there is a key on the receipt that makes it clear that the asterisk or “V” denotes VAT at the standard rate.

- If the VAT element is separately identified, the VAT can be reclaimed, providing all other conditions above are met.

- No assumptions SHOULD be made.
Appendix 1 - VAT Guidance

It is important that all transactions are recorded, and the VAT element shown on the transaction records. Any VAT that is not correctly accounted for cannot be identified and will be charged to the departmental budget instead of being reclaimed from HMRC.

If a supplier is VAT capable (registered) ensure they can provide one of the following documents for each of your orders/transactions: -

• A priced delivery note, or
• An itemised receipt, or
• A supplementary non-VAT invoice

This is required in order for you as the cardholder to reconcile your expenditure. These papers will not routinely be required by Financial Services, but are to be used for your own department’s reconciliation.

Financial Services may require your department to produce this documentation whenever there are queries or discrepancies.

NB. All VAT invoices and other relevant documentation should be retained for six years plus the current year if not scanned into Fraedom. However paper receipts should be kept as guarantee, where applicable.

Spend Made With Amazon

1. Where Amazon transactions shown as ‘Amazon UK Retail’ in Fraedom and you are able to obtain a proper GB VAT receipt from Amazon, you can claim VAT through the system. (You no longer need to reclaim VAT via the journal transfer process)

2. A VAT receipt can be obtained from the Amazon website as follows:
   - Go to Your Account
   - Go to Your Orders
   - Locate Order
   - Click Invoice
   - Print Invoice (actually shows invoice image)
   - Return pdf invoice

   You will have the option to e-mail to self or print
Appendix 1 - VAT Guidance

VAT Receipts In Respect Of Supermarkets & High Street Stores

- **TESCO direct**
  To obtain a VAT invoice follow these steps:
  1. Select **My Account** at the top of the Tesco direct website
  2. Select **View Direct Orders**
  3. Find the appropriate order and select **View Order**
  4. Select **Request a VAT Invoice**

- **Tesco Online Grocery**
  Tesco online does not provide a valid VAT invoice.
  The document looks like a VAT invoice but in small print states **This is not a tax receipt**
  A VAT invoice can be obtained from TESCO Store for large purchases

- Doncaster Council has been in contact with the numerous stores to ascertain the key used on receipts in respect of vatable items & can therefore confirm the following:

- **TESCO store**
  In store the till receipt is sufficient evidence to claim VAT against those vatable items marked with (*). VAT is at 20%

- **ASDA Store**
  In store the till receipt is sufficient evidence to claim VAT against those vatable items marked with (v). VAT is at 20%

- **ADSA Home Shopping orders**
  A VAT invoice isn’t provided automatically but can be provided upon request. Please send an email to vatrequest@asda.co.uk providing the order number.

- **SAINSBURYS Store**
  In store the till receipt is sufficient evidence to claim VAT against those vatable items marked with (*). VAT is at 20%

- **HOMEBASE Store**
  In store the till receipt is sufficient evidence to claim VAT against those vatable items marked with (*). VAT is at 20%

- **ARGOS Store**
  Follow link on website to obtain vat receipt
Appendix 1 - VAT Guidance

**VAT Capable Level 3 Suppliers**
VAT Capable Level 3 Suppliers automatically send transactional details together with line item details (items purchased) and a breakdown of Tax/VAT details. Transactions that occur with this type of supplier do not need to have Tax/VAT manually applied because the Tax/VAT value automatically appears in Fraedom.
To determine if a transaction is Tax/VAT Capable Level 3 you will need to click on the symbol at the end of the transaction details.

![Transaction Details](image)

Select Supplier Information tab then

This is an example of a VAT Capable Level 3 Supplier Transaction
Tax/VAT has been automated by the supplier. Commodity Code is confirmed too.

![Commodity Code](image)

As a result **PLEASE DO NOT**: -

- Attempt to assign VAT codes to these transactions - The only VAT evidence that HM Revenue & Customs will accept for these transactions is provided in the file transmission from the merchant.

- Attempt to split these transactions - If you need to allocate the transaction to more than one expenditure code (Nominals/Sub Nominal or Cost Centre/Sub Cost Centre), you will have to use one code on the System and wait for the transaction to be exported to E5 where you can then carry out a journal transfer to the other required code(s).
Appendix 1 - VAT Guidance

**Spend Outside of UK, Within EU Community**

Please note that if you make a purchase from a supplier registered outside of the UK but in the EU community and the goods supplied would normally be liable to VAT in the UK, you must provide Sarah Fairburn in Corporate Finance Management with the information listed below:

- Details of the goods purchased
- Details of the country purchased from
- Details of the company purchased from
- Copies of any invoices/delivery notes etc
- Details of the amount paid

Corporate Finance Management Team will be responsible for making any necessary adjustment from the information provided.