Educational conferences that we run are VAT exempt – this includes access to the conference, along with any associated extras if they relate directly to the conference.

If you are running a conference on behalf of another organisation please click here.

1. DECIDE HOW YOUR INCOME SHOULD BE TREATED:

PACKAGES:
Conference package including delegate fee and either or both accommodation and catering
- VAT code Z0
- GL code 50141

SEPARATE CHARGES:
Delegate fee for the conference
- VAT code Z0
- GL code 50141

Optional meals including conference dinner
- VAT code Z0
- GL code 50141

Optional accommodation
Within the dates of the conference
- VAT code Z0
- GL code 50141

“Unreasonably” outside the dates of the conference
- VAT code Z8
- GL code 50141

Optional non-conference related extra e.g. theatre trip, Chatsworth
- VAT code Z8

SPONSORSHIP:
The sponsor is receiving something in return for their donation, such as free entry, publicity etc. VAT must be charged.
- VAT code Z8
- GL code 50141

The sponsor is only receiving a simple acknowledgement. VAT is not chargeable.
- VAT code ZZ
- GL code 50141

What do we mean!? 
Accommodation the night before a conference which:
  - starts in the morning – “reasonable” – Z0
  - starts in the afternoon – “unreasonable” – Z8 unless delegate travelled from overseas, etc – Z0
Do you have any income which has been coded Z8 e.g. sponsorship money where the sponsor has received something in return, or additional accommodation outside the conference dates (see 1 – Decide How Your Income should be Treated)?

i) No, all income was Z0.
   No VAT can be reclaimed on any of the costs associated with this conference. Please use VAT code M3 for external purchases and XA for purchases from within the University.

ii) Yes, there was some sponsorship income, coded Z8.
   Some of the VAT charged on purchases for this conference can be reclaimed. Please use VAT code M4 for external purchases and XA for internal purchases.

iii) Yes – the extra optional accommodation or non-conference related extra was Z8.
   Please code costs to do with the accommodation or extra ONLY as M2 for external purchases (e.g. hotel bill or theatre tickets), or XA if using University accommodation. All other costs must be coded M3 or XA as above.

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