

G	Garden equipment, fertilisers and pesticides Gift vouchers GP (doctor) services Grants	Standard rate Outside the scope of VAT Exempt Outside the scope of VAT
H	Healthcare Household linens	Exempt Standard rate
I	Insurance premiums Interest (from investments)	Exempt Exempt
J/K/L	Landscaping and maintenance services Laundry Licences (driving/TV/public music/entertainment) Light bulbs/tubes/plugs and fuses Linen hire	Standard rate Standard rate Outside the scope of VAT Standard rate Standard rate
M	Magazines Maps Medicines (off the shelf) Medicines (prescribed) Music (complete works/musical scores) Music (manuscript paper)	Zero rate Zero rate Standard rate Zero rate Zero rate Standard rate
N	Newspapers/magazines/journals NNDR Nursing care	Zero rate Outside the scope of VAT Exempt
O	Office equipment	Standard rate
P	Paper towels/tissues/kitchen rolls/toilet rolls Petrol/oil Phonecards Photocopying/faxing Photographs/films/developing/enlarging Playgroup & nursery fees Postages (Abroad) Postages (Gt. Britain) Postcards Printing (see supplier's invoice)	Standard rate Standard rate Outside the scope of VAT Standard rate Standard rate Exempt Zero rate Exempt Standard rate Standard or Zero rate
Q/R	Repairs	Standard rate
S	Seeds/plants/trees for food production Seeds/plants/trees/shrubs Soap/soap powder/liquids Sponsorship Stationery Subscriptions (see supplier's invoice)	Zero rate Standard rate Standard rate Standard rate Standard rate Standard rate
T	Taxi fares (12 seats or less, including driver) Telephone calls/rental Tools Travel (bus/train/tube/boat/air) Travel inside theme parks/safari parks & similar Travel by taxi (less than 12 seats md driver) Tyres/batteries/vehicle accessories Travelling expenses charged by contractor	Standard rate Standard rate Standard rate Zero rate Standard rate Standard rate Standard rate Standard rate

U/V	Vegetables Vehicle hire — with driver & less than 11 other seats Vehicle hire - with driver & more than 11 other seats Vehicle hire (without driver) Vehicle registration licences Videos	Zero rate Standard rate Zero rate Standard rate Outside the scope of VAT Standard rate
W/X/Y/Z	Washing-up liquid Water rates Window cleaning (care — seldom VAT registered)	Standard rate Zero rate Standard rate
	For more information go to the Customs & Excise website: http://www.hmce.gov.uk/	

Guidance note contact: Alan Orbison, Neighbourhood Renewal Team, Plymouth City Council. Date last updated: 14th April 2004.