

4.11 Examples of qualifying goods or services

When consulting this table, you should remember that in addition to the supply being of qualifying goods or services, all of the other conditions detailed in paragraph 2.1 must be met for zero-rating to apply.

Not eligible for relief	Goods	Eligible for relief as:
X	Air conditioners	
X	Alarms, security or smoke	
X	Alarm bracelets	
	Anaesthetic apparatus	Medical equipment
	Aprons, lead lined for x-ray protection	Medical equipment
X	Aprons, other	
	Artificial limbs	Goods for use of disabled person
	Autoclaves	Sterilising equipment
	Bandages	Medical equipment
	Barometers	Scientific equipment
	Bedpans	Medical equipment
	Bedpan washers, with sterilising steam cycle	Sterilising equipment
X	Bedpan washers, other	
	Beds, highly specialised e.g. net suspension or medical water beds	Medical equipment
	Beds, hospital - with tilting action or variable height features	Goods for use of disabled person
X	Blankets	
	Bunsen burners	Laboratory equipment

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Not eligible for relief	Goods	Eligible for relief as:
X	Cameras, still	
	Cameras, video	Video equipment
X	Catering equipment	
	Catheters	Medical equipment
	Centrifuges	Scientific or laboratory equipment
	Clamps - medical	Medical equipment
X	Cleaning equipment	
X	Closed circuit television systems	
	Commode chairs	Goods for use of disabled person
	Computer disks and tapes	Accessory to computer equipment
	Computer keyboards	Computer equipment
	Computer mouse	Accessory to computer equipment
	Computer printers	Accessory to computer equipment
	Computer screens	Accessory to computer equipment
	Computer screen filters	Accessory to computer equipment
	Computer server	Computer equipment
X	Computer stationery	
X	Cotton wool	
X	Curtains	
	Deep freezers	Refrigeration equipment
	Dental chairs	Medical equipment

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Not eligible for relief	Goods	Eligible for relief as:
	Dental drills	Medical equipment
	Dental mirrors	Medical equipment
	Dental spittoons	Medical equipment
X	Disinfectants	
	Drip poles	Medical equipment
X	Drugs trolleys	
	Endoscopes	Medical equipment
	Electro-cardiographs	Medical equipment
	Eye test charts	Medical equipment
	Examination couches, adjustable	Medical equipment
	First aid kits - supplied as pre-packaged units	Medical equipment
	Forceps	Medical equipment
X	Fuel	
	Fume cupboards	Laboratory equipment
	Gloves, surgical	Medical equipment
X	Gloves, other	
X	Gymnasium equipment	
X	Hearing aids	
	Heart pacemakers	Medical equipment or goods for use disabled person
	Hoists and patient lifting devices	Goods for use disabled perso
	Hypodermic needles	Medical equipment
	Ice making machines	Refrigeration equipment

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Not eligible for relief	Goods	Eligible for relief as:
	Identification bracelets for patients	Medical equipment
	Kidney bowls	Medical equipment
X	Laboratory animals	
	Laboratory benches	Laboratory equipment
	Laboratory glassware	Laboratory equipment
X	Lockers	
	Mattresses, specially designed for the relief/prevention of pressure sores	Medical equipment
	Medicine measures, graduated	Medical equipment
	Microscopes	Scientific or laboratory equipment
X	Nurse call systems	
X	Occupational therapy materials	
	Operating lights	Medical equipment
X	Overbed tables	
X	Overhead projecting units	
X	Pagers	
	Patient trolleys and stretchers	Medical equipment
	Physiotherapy equipment, specialised - other than gymnasium equipment	Medical equipment
	Pillows, orthopaedic, specially designed and used for neck or spinal injuries	Medical equipment
X	Pillows, other	
	Pipettes	Laboratory equipment
	Radiography equipment	Medical equipment

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Not eligible for relief	Goods	Eligible for relief as:
	Renal dialysis units	Medical equipment or goods for use of disabled person
	Resuscitation equipment	Medical equipment
	Resuscitation dummies	Resuscitation training model
	Scalpels	Medical equipment
X	Screens	
	Sphygmomanometers	Medical equipment
	Splints	Medical equipment
X	Stationery	
X	Sterilising solutions	
	Stethoscopes	Medical equipment
	Surgical gloves	Medical equipment
	Surgical gowns	Medical equipment
	Surgical masks	Medical equipment
	Suture needles	Medical equipment
	Swabs	Medical equipment
X	Tape recorders	
X	Television sets	
	Test tubes	Laboratory equipment
	Thermometers, clinical	Medical equipment
	Thermometers, other	Scientific equipment
	Tongue depressors	Medical equipment
X	Towels	
X	Uniforms	
	Video cameras	Video equipment

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Not eligible for relief	Goods	Eligible for relief as:
	Video tapes	Video equipment
	Video players	Video equipment
	Video monitors	Video equipment
X	Waste disposal bags, boxes, jars and sacks	
X	Waste disposal machinery	
	Weighing machines	Scientific equipment
	Wheelchairs	Goods for use of disabled person
	Wound dressings	Medical equipment
	X-ray films/plates	Medical equipment
	X-ray machines - medical	Medical equipment
	X-ray machines - other	Scientific equipment
	X-ray viewers	Medical equipment