

s d K E, ^ K E D E d ^ K & h } Z ^ d & & d K K d, Z K / ^

Are we doing work for a client ~•š ((}vš]vμ š}
}%o Ć š μ v Ć h}Z
]Ć š rather than
seconding staff ~Á Z Ć
•š ((}u μ v Ć š Z
]Ć š}}v }(š Z o] v š U μ
Ć }v š Ć š μ o o Ć
u %o }Ć }Ć }š Z Ć Á }•
v P P Ć h}Z Ć š Z Ć
š Z v Ć š Z? o] v š•

What type
of service
are we
providing?

Education t SX Exempt

Consultancy(}Ć o] v š š Z š
o}v P•]v š Z h < t ST Tax

Other t speak to
vat@reading.ac.uk

SECONDMENT ~E}š W](š Z • }v u v š]• š} v E, ^
} Ć U %o • }v š š Á š > Ć]v P X X μ l • X
OUTSIDE, SCOPE
}v š Ć] μ š}}v • • X

SECONDMENT & d ,/E' ^ d K & & > /' / > K z ~ y W d
d K Eh d /KE > /E ^ d /d h d /KE•

Role for seconders exclusively TEACHING ~]š < μ o]() • • μ %o %o o Ć }(
μ š}}v]v]š• }Á v Ć] P Z š • X d hey mncg <0 i `h j e ä P Á ð Ð P ð `0 Á Ð Ð Ð `0 Ð `Ć0 Ð `Ð à Ć0 Ð Ð 1
Exempt - SX

Standard rated - ST Á Z Ć š Z
o] v š o}v P•]v š Z h <
o}v P• }μ š•] š Z h < v
Z • v} μ •]v • • š]Á]š]
• Ć } Ć š Á Z r Ć • š Z
o] v š o}v P• }μ š•] š Z
v Z • μ •]v • • š]Á]š]