

King's College London FOREIGN PAYMENT REQUEST VAT DECLARATION

This form must be used with all foreign currency transactions or where sterling is to be sent to a foreign bank account. The invoice or other supporting documentation must be attached and bear the authorised signature and cost coding.

PAYEE:	
CURRENCY: GBP	AMOUNT: £200.00
PAYMENT METHOD:)	
----- WILL BE MADE BY ELECTRONIC FUNDS TRANSFER (<u>FULL</u> BANK DETAILS MUST BE SUPPLIED)	

1. Is this payment in respect of a supply of	a) Goods? <input type="checkbox"/> Go to Q2 b) Services? <input checked="" type="checkbox"/> Go to Q4 c) Neither? <input type="checkbox"/> Go to Q5
2. Are the goods to	a) Be imported to the UK from another EU country? <input type="checkbox"/> Go to Q3 (Intrastat form C1500 MUST be completed) b) Be imported to the UK from outside the EU? <input type="checkbox"/> No further action c) Remain outside the UK? <input type="checkbox"/> No further action
3. Are the goods	a) Books, journals, maps or other printed matter? <input type="checkbox"/> No VAT b) Medical, scientific, computer, video, sterilising, laboratory or refrigeration equipment to be used in medical research, training or diagnosis? <input type="checkbox"/> No VAT c) Medicinal products or substances to be used for testing or synthesis in the course of medical research? <input type="checkbox"/> No VAT d) Other? <input type="checkbox"/> VAT applies
4. Are the services	a) Subject to the reverse charge e.g. electronic library journals, databases, data processing, computer software, legal fees, consultancy fees (including individuals), translation services, scientific processes and testing, publication costs, writing academic papers, staff costs, licences, copyright, patents, royalties, commission payments to overseas agents etc.? <input checked="" type="checkbox"/> VAT applies b) Deemed to be supplied where performed e.g. supplies of land, transport, foreign conferences and exhibitions, hotels, work carried out on goods outside the UK, training courses? <input type="checkbox"/> No VAT c) Other? <input type="checkbox"/> Go to Q6
5. Is the payment in respect of	a) Transfers of research funds? <input type="checkbox"/> No VAT b) Donation? <input type="checkbox"/> No VAT c) Reimbursement of expenses? <input type="checkbox"/> No VAT d) Student refunds/stipends? <input type="checkbox"/> No VAT e) Membership fees? <input type="checkbox"/> No VAT f) Computer software used solely in medical research? <input type="checkbox"/> No VAT g) Other? <input type="checkbox"/> Go to Q6
6. Describe the goods, services or other reason for payment.	Research.
7. Is VAT recoverable on the activity to which this payment is attributable	a) Because it gives rise to vatable supplies? <input type="checkbox"/> b) Because it relates to an EU framework 5 or 6 grant? <input type="checkbox"/>

AUTHORISATION GUIDANCE NOTES

- 1. If you are paying an invoice, membership fee, conference fee etc use the Invoice Coding Stamp**
- 2. If you paying an individual use the Expenses Claim for Staff and Non-Staff form**