# HR Department Guidance

## VAT Receipt Guidance

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| **Version Control** | **Changes Made** | **Author** |
| Version 1  September 2024 | Rebranded | HR Department |

### Guidance

Receipts for Travel and Subsistence should (where possible) always be obtained on expenses being recovered.

In order that VAT can be recovered VAT receipts (where the amount is less than £250) should be requested, would contain:-

* The name, address and VAT registration number of the supplier.
* The Tax Point (Date).
* Identification of the goods supplied.
* The total amount payable, inclusive of VAT: and
* For each rate of VAT charged, the gross amount payable including VAT, and the VAT rate.

When the receipt does not include the above claim amount should be included as ‘**No-VAT’**

**Public Transport** is always Zero Rate VAT

**Hire Car Fuel,** VAT is included and VAT receipt should always be requested.

**Taxis Fares** often include VAT and VAT receipt should be requested.

**Accommodation** VAT is normally included and VAT receipt should always be requested.

**Meals and Refreshments** often include VAT and VAT receipt should be requested.