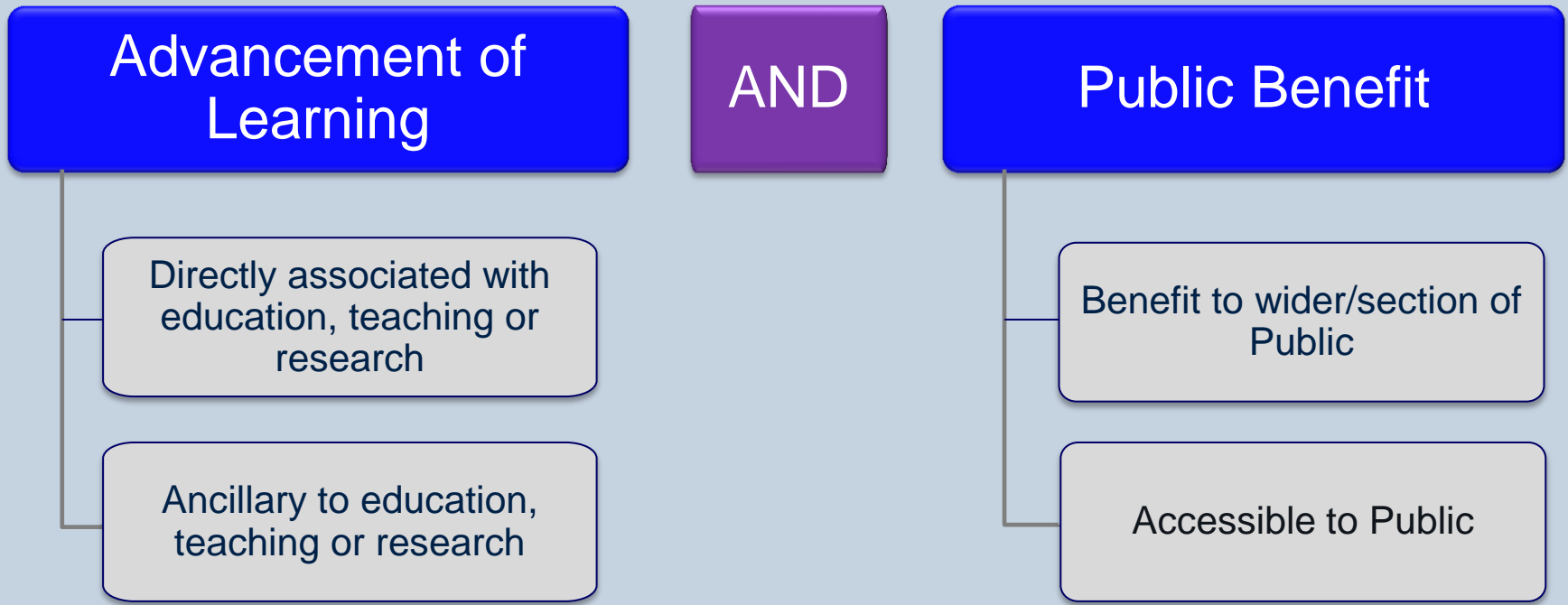


University's Primary Purpose rule



If it is NOT a primary purpose then it is Trading

Income Decision Tree - Summary

Invoice Equivalent

A sale or receipt of money that is less than approximately £50 **and** is Paid **and** the Customer doesn't require a VAT invoice

Non-Trading

Trading

Primary Purpose Rule*

VAT rate and amount must be shown on receipt

Library fines
Educational activities
that meet the Primary
Purpose rule

'Honesty' payments e.g.
use of photocopier
Activities that **DO NOT**
meet the Primary
Purpose rule

Income Decision Tree - Summary

Oracle Invoice

A sale or receipt of money that is more than approximately £50
or requires Credit or the Customer requires a VAT invoice

Non-Trading

Trading

Claims
(Non-Research)

Primary Purpose Rule*

VAT will show automatically

Educational conferences
Education of students
Claims for donations
Staff recharging (cost)

Non-educational
goods/services
Non-educational
conferences
Consultancy

Non-research grant
Oxford acts as 'paymaster'
Expenses re-claimed from
external organisations