

VAT Code Onboarding Questionnaire: UK Charities

Use this questionnaire when setting up a new UK charity client. The answers decide which VAT codes are switched on. Ask the questions in order.

Client details

Detail	Answer
Charity name	
Charity number: Charity Commission, OSCR or Charity Commission for Northern Ireland	
VAT registration number	
VAT return frequency: monthly, quarterly or annual	
VAT accounting scheme: standard, cash, annual or Flat Rate	
Accountant's name and firm	

Question 1: VAT registration

Is the charity registered for VAT?

Answer	Result
No	Switch on three codes only: OOS-SAL-NA, OOS-PUR-NA and OOS-JNL-NA. Stop.
Yes	Switch on the Standard group and go to Question 2.

Question 2: Flat Rate Scheme

Does the charity use the VAT Flat Rate Scheme? This is rare for charities.

Answer	Result
No	Go to Question 3.
Yes	Switch on the Flat Rate Scheme group, which replaces the standard sales and purchase codes. Complete the Flat Rate Scheme set-up. Skip Questions 3 and 4.

Flat Rate Scheme set-up

Only if yes to Question 2. See [The VAT Flat Rate Scheme: UK Charities](#).

Detail	Answer
Flat rate sector	
Flat rate percentage	
Limited cost business, using 16.5%	Yes or no
Date of VAT registration, for the first-year 1% reduction	
Turnover method: basic, cash or retailer's	

Questions 3 to 7: extra code groups

No.	Question	If yes, switch on	Codes
3	Do you provide any services free or below cost, funded by donations or grants? Not asked if on the Flat Rate Scheme	Non-business	OOS-PUR-20, OOS-PUR-05
4	As well as income you charge VAT on, do you have exempt income, such as fundraising events, rents, education or care fees? Not asked if on the Flat Rate Scheme	Partial exemption	EXE-PUR-20, EXE-PUR-05, EXE-PUR-00, RES-PUR-20, RES-PUR-05, RES-PUR-00, RES-PUR-20-RC, RES-PUR-NA-PEA
5	Do you buy services from overseas suppliers, such as software or online fundraising platforms, or sell abroad?	International	TAX-SAL-00-EXP, TAX-SAL-NA-SRV, TAX-PUR-20-RC, TAX-PUR-00-SRV, TAX-PUR-20-IMP, TAX-PUR-20-PIV
6	Do you carry out building work for others under the construction domestic reverse charge?	Construction	TAX-SAL-00-DRC, TAX-PUR-20-DRC
7	Do you move goods between Northern Ireland and the EU?	Northern Ireland	TAX-SAL-00-NIG, OOS-SAL-NA-OSS, TAX-PUR-20-NIA, TAX-PUR-00-NIA

Partial exemption and business percentage set-up

Only if yes to Question 3 or 4. Ask the charity's accountant for these settings. See [Partial Exemption and Recovery Percentages: UK Charities](#).

Detail	Answer
Business percentage, and how it is worked out	
Partial exemption method: standard, special or combined	
Partial exemption year end: 31 March, 30 April or 31 May	
Current recovery percentage	
Annual adjustment on the last return of the year, or the first return after it	
Should non-business costs be included in Box 7? The default is yes	

Code sets

Set	Codes
Not registered	OOS-SAL-NA, OOS-PUR-NA, OOS-JNL-NA
Standard	TAX-SAL-20, TAX-SAL-05, TAX-SAL-00, EXE-SAL-EX, EXE-SAL-EX-INT, OOS-SAL-NA, TAX-SAL-NA-ADJ, TAX-PUR-20, TAX-PUR-05, TAX-PUR-00, TAX-PUR-EX, TAX-PUR-NA-ADJ, OOS-PUR-NA, OOS-JNL-NA
Flat Rate Scheme	TAX-SAL-20-FRS, TAX-SAL-05-FRS, TAX-SAL-00-FRS, EXE-SAL-EX-FRS, TAX-PUR-NA-FRS, TAX-PUR-20-FRC. These replace TAX-SAL-20, TAX-SAL-05, TAX-SAL-00, EXE-SAL-EX, TAX-PUR-20, TAX-PUR-05, TAX-PUR-00 and TAX-PUR-EX

Donations, legacies and Gift Aid repayments from HMRC always use OOS-SAL-NA.

Sign-off

Detail	Answer
Completed by	
Date	
Confirmed by the charity's accountant	

A group can be switched on later if the charity's work changes.