Appendix G: Goods eligible for medical exemption

Examples of eligible and non-eligible goods, services, parts and accessories.
This list is not exhaustive.

With the pace of change, new types of equipment will be developed. Each item must be reviewed individually and if it is unclear as to whether the item qualifies for relief, the underlying principles set out in HMRC's Notice 701/6 should be followed to determine if the item is eligible.

HMRC updated this list in Oct 2023, these changes are in **bold.**

Not eligible for relief	Item	Eligible as	
X	air conditioners		
	air control systems, specialist (capable of precisely controlling pressure, temperature and humidity)	✓	laboratory equipment
X	air filters, general		
	air filtration systems, specialist (built to meet specific circumstances)	✓	laboratory equipment
X	air showers		
X	alarms, security or smoke		
X	alarm bracelets		
X	alcohol spray		
	anaesthetic apparatus	✓	medical equipment
	animal cages, specialist (e.g. free from chemicals and not available for consumer use)	✓	laboratory equipment
	aprons, lead lined for X-ray protection	✓	medical equipment
	aprons,cryogenic	✓	**accessory to equipment**
X	aprons other		
	artificial limbs	✓	goods for use of disabled person (Grp. 12 item 2)
	autoclaves	✓	sterilising equipment
X	bactericides		
	bandages	✓	medical equipment
	barometers	✓	scientific equipment
	batteries, bespoke (to eligible equipment)	✓	**'Part' of equipment**
X	**batteries, generic**		
	Bedding, specialist (for example, free from chemicals for animal cages)	✓	laboratory equipment
	bedpans	✓	medical equipment
	bedpan washers with sterilising steam cycle	✓	sterilising equipment
X	bedpan washers other		
	beds, highly specialised e.g. net suspension or medical water beds	✓	medical equipment
	beds, hospital - tilting action or variable height features	✓	goods for use of disabled person Grp. 12 item 2
X	biocidal sprays		

Not eligible for relief	Item	Eligible as	
	biosafety cabinets	✓	**laboratory equipment**
X	blankets		
	Bunsen burners	✓	laboratory equipment
	bottle washers, animal cage specific	✓	laboratory equipment
X	**cabinets,hazardous storage, generic**		
	cages, animal, specialist (for example, free from chemicals and not available for consumer use)	✓	laboratory equipment
X	cameras, still		
	cameras, video	✓	video equipment
X	cameras, digital (with video capability)		
	cameras, thermal imaging	✓	scientific equipment
X	cartridges, printer, **ink toner**		
	catchpots	✓	**laboratory equipment**
X	catering equipment		
	catheters	✓	medical equipment
X	CD players or recorders		
	centrifuges	✓	scientific or laboratory equipment
	clamps, medical	✓	medical equipment
X	cleaning equipment		
X	CCTV systems		
	commode chairs	✓	goods for use of disabled person Grp. 12 item 2
	computer disks and tapes	✓	accessory to computer equipment
	computer keyboards	✓	computer equipment
	computer mouse	✓	accessory to computer equipment
	computer printers, including networking and multi-function printers, provided there is evidence the item is to be used for medical or veterinary research, and so on.	✓	accessory to computer equipment
	computer screens	✓	accessory to computer equipment
	computer screen filters	✓	accessory to computer equipment
	computer servers	✓	computer equipment
	computer software (where used solely in medical research, diagnosis or treatment)	✓	computer
X	computer stationery		
	Computer tablet, including iPads, provided there is evidence the item is to be used for medical or veterinary research, and so on.	✓	computer equipment
X	cotton wool		
	cryostats	✓	**laboratory equipment**
X	curtains		
X	data		
	deep freezers	✓	refrigeration equipment
	dental chairs	✓	medical equipment
	dental drills	✓	medical equipment
	dental mirrors	✓	medical equipment

Not eligible for relief	Item	Eligible as	
	dental spittoons	✓	medical equipment
X	disinfectants		
	drip poles	✓	medical equipment
X	drugs trolley		
	DVD players, recorders or blank DVDs	✓	video equipment
	endoscopes	✓	medical equipment
	electro-cardiographs	✓	medical equipment
X	ethernet		
	eye test charts	✓	medical equipment
	examination couches, adjustable	✓	medical equipment
X	first aid dummies (but see also resuscitation dummies)		
	first aid kits, supplied as pre-packaged units	✓	medical equipment
	forceps	✓	medical equipment
X	fuel		
	fume cupboards	✓	laboratory equipment
	furnace, laboratory	✓	**laboratory equipment**
X	**furniture, non-laboratory**		
	gloves, cryogenic	✓	**accessory to equipment**
	gloves, medical or surgical	✓	**medical equipment**
	gloves, nitrile medical or surgical	✓	**medical equipment**
X	**gloves, nitrile (non-medical or surgical)**		
X	**gloves, other (non-medical or surgical)**		
	gown, medical or surgical	✓	**medical equipment**
X	gymnasium equipment		
X	hearing aids		
	heart pacemakers	✓	medical equipment or goods for use of disabled person Grp. 12 item 2
	hoists and patient lifting devices	✓	goods for use of disabled person Grp. 12 item 2
	Howie-style lab coats (reusable)	✓	laboratory equipment
X	Howie-style lab coats (disposable)		
	hypodermic needles	✓	medical equipment
	ice making machines	✓	refrigeration equipment
	identification bracelets for patients	✓	medical equipment
	iPads	✓	computer equipment
X	iPhones		
X	**kettle**		
	incontinence pads	✓	medical equipment or goods for use of disabled person Grp. 12 item 2
	kidney bowls	✓	medical equipment
	lab animals	✓	**Charitable relief**[1]
	lab benches	✓	laboratory equipment

[1] HMRC have agreed that lab animals are eligible for relief for charities undertaking research under VATA 1994, Sch 8, group 5, item 10

Not eligible for relief	Item	Eligible as	
X	**lab coats (non-reusable)**		
	lab coats including Howie-style reusable	✓	**laboratory equipment**
	laboratory furnace	✓	**laboratory equipment**
	laboratory glassware or plasticware	✓	**laboratory equipment**
X	lockers		
	masks, medical or surgical	✓	**medical equipment**
X	**masks, (non-medical or surgical)**		
X	**masks, other**		
	mattresses special designed for the relief/prevention of pressure sores	✓	medical equipment
	medicine measures, graduated	✓	medical equipment
	microscopes	✓	scientific or laboratory equipment
	microtomes	✓	laboratory equipment
X	microwave ovens		
X	mobile phones		
	needles, suture	✓	**medical equipment**
X	nurse call systems		
X	occupational therapy materials		
	operating lights	✓	medical equipment
	oven, laboratory	✓	**laboratory equipment**
X	over-bed tables		
X	overhead projecting units		
	pacemakers		medical equipment or goods for use of disabled person Grp. 12 item 2
X	pagers		
	patient trolleys and stretchers	✓	medical equipment
	physiotherapy equipment, specialised other than gym equipment	✓	medical equipment
	pillows, orthopaedic, specially designed and used for neck or spinal injuries	✓	medical equipment
X	pillows other		
	pipettes	✓	laboratory equipment
X	power supplies, including UPS		
X	printer cartridges		
X	projectors (including ceiling mounted options)		
	rack washers, animal cage specific	✓	medical equipment
	radiography equipment	✓	medical equipment
	renal dialysis units	✓	medical equipment or goods for use of disabled person Grp. 12 item 2
	resuscitation equipment	✓	medical equipment
	resuscitation dummies (and they include head and torso) see 4.9 Notice 701/6	✓	resuscitation training model
X	routers		
	scalpels	✓	medical equipment

Not eligible for relief	Item	Eligible as	
	scanner, MRI, CAT	✓	**medical equipment**
X	screens		
	scrubs	✓	**medical equipment**
	sharps bins	✓	medical equipment
	sinks, specialised laboratory	✓	**laboratory equipment**
X	smartphones		
X	sound systems		
	specialised sinks	✓	laboratory equipment
	specialist animal cages (for example, free from chemicals and not available for consumer use)	✓	laboratory equipment
	specialist bedding (for example, free from chemicals) for animal cages	✓	laboratory equipment
	spectrometers	✓	**scientific equipment**
	sphygmomanometers	✓	medical equipment
	splints	✓	medical equipment
X	stationery		
X	sterilising solutions		
X	sterilising wipes		
	stethoscopes	✓	medical equipment
	surgical gloves	✓	medical equipment
	surgical gowns	✓	medical equipment
	surgical masks	✓	medical equipment
	suture needles	✓	medical equipment
	syringes	✓	medical equipment
	swabs	✓	medical equipment
	tablet computer (including iPads) provided there is evidence the item is to be used for medical or veterinary research, and so on.	✓	computer equipment
X	tape recorders		
X	telephones		
X	television sets		
	test tubes	✓	laboratory equipment
	test tube rack	✓	**accessory to equipment**
	thermal imaging cameras	✓	scientific equipment
	thermometers, clinical	✓	medical equipment
	thermometers other	✓	scientific equipment
	tongue depressors	✓	medical equipment
X	towels		
X	uniforms		
	USB memory sticks	✓	computer equipment
	video cameras	✓	video equipment
	video tapes	✓	video equipment
	video players	✓	video equipment
	video monitors	✓	video equipment
X	wall screens or monitors		
X	waste disposal bags, boxes, jars and sacks		
X	waste disposal machinery		
	weighing machines	✓	scientific equipment

Not eligible for relief	Item	Eligible as	
	wheelchairs	✓	goods for use of disabled person Grp. 12 item 2
X	Wi-Fi systems		
X	wipes, clean room		
X	wipes, sterilising		
	wound dressings	✓	medical equipment
	x-ray films/plates	✓	medical equipment
	X-ray machines medical	✓	medical equipment
	x-ray machines other	✓	scientific equipment
	x-ray viewers	✓	medical equipment