

# University Tax Team

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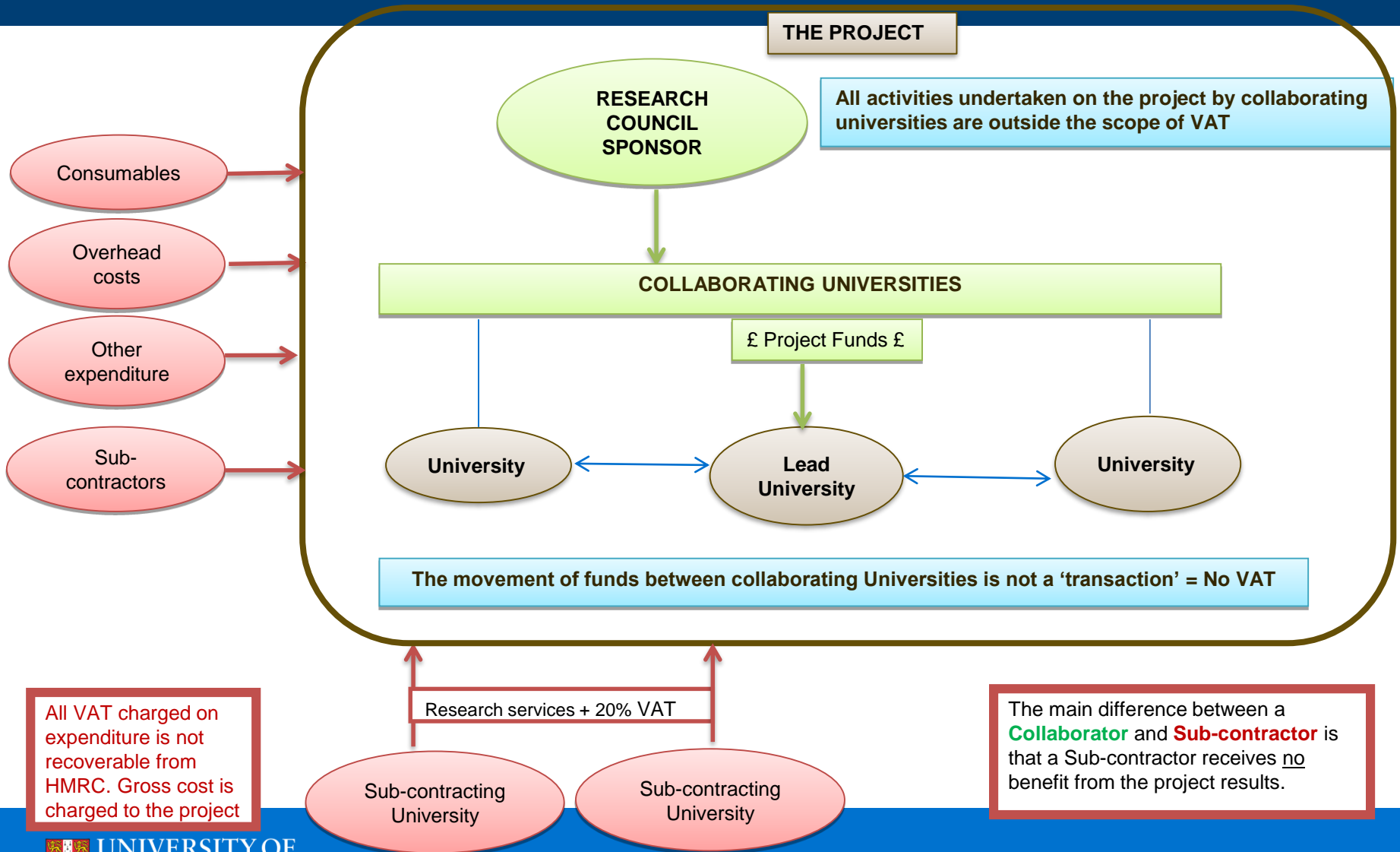
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Please send VAT queries to:

[VATqueries@admin.cam.ac.uk](mailto:VATqueries@admin.cam.ac.uk)

<https://www.finance.admin.cam.ac.uk/policy-and-procedures/brexit-transistion-guidelines>

# This is a Collaboration – for VAT purposes



# Collaborative arrangements

## Collaboration indicators:



At least one of 1. to 3.

1. All parties (University or its PI) party to and named on funding application
2. All parties (University or its PI) party to and named on original contract
3. All parties named in the research agreement are responsible for their own compliance with the award letter

AND:

4. All parties engaged in research

AND:

5. Each party usually retains ownership of the IP in the work undertaken or, as a minimum, has the right to use of the results to pursue the charitable objectives

# Non-collaborative arrangements

The main difference between a Collaborator and Sub-contractor is that a Sub-contractor receives no benefit from the project results.

## Sub-contractor indicators:

- Generally, not included in original application or contract
- Research lead / partner bears risk of sub-contractor performance
- Sub-contractor does not retain any foreground IP – sits with Research lead/partner
- Does not have any control over the project's aims
- May not be engaged in research e.g. may be providing sample testing