

Appendix G: Goods eligible for medical exemption

The following list provides some guidance as to what goods will qualify for zero rating. **The list is not exhaustive**

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
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
	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		
X	blankets		
	Bunsen burners	✓	laboratory equipment
	bottle washers, animal cage specific	✓	laboratory equipment
	cages, animal, specialist (for example, free from chemicals and not available for consumer use)	✓	laboratory equipment
X	cameras, still		
X	cameras, video		
X	cameras, digital (with video capability)		
	cameras, thermal imaging	✓	scientific equipment
X	cartridges, printer		
	catchpots	✓	laboratory equipment
X	catering equipment		

Not eligible for relief	Item	Eligible as	
	catheters	✓	medical equipment
X	CD players or recorders		
	centrifuges	✓	scientific or laboratory equipment
	clamps, medical	✓	medical equipment
X	cleaning equipment		
X	clothing (other than specialist medical equipment such as surgical masks, gowns and gloves)		
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
	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)		

Not eligible for relief	Item	Eligible as	
	first aid kits, supplied as pre-packaged units	✓	medical equipment
	forceps	✓	medical equipment
X	fuel		
	fume cupboards	✓	laboratory equipment
X	gloves, nitrile		
	gloves, surgical	✓	medical equipment
X	gloves, other		
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		
	incontinence pads	✓	medical equipment or goods for use of disabled person Grp. 12 item 2
	kidney bowls	✓	medical equipment
X	lab animals		
	lab benches	✓	laboratory equipment
	lab coats including Howie-style reusable	✓	laboratory equipment
	lab glassware	✓	laboratory equipment
X	lockers		
	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		
X	nurse call systems		
X	occupational therapy materials		
	operating lights	✓	medical equipment
X	over-bed tables		
X	overhead projecting units		
	pacemakers		medical equipment or goods for use of disabled person Grp. 12 item 2
X	paggers		
	patient trolleys and stretchers	✓	medical equipment

Not eligible for relief	Item	Eligible as	
	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)	✓	resuscitation training model
X	routers		
	scalpels	✓	medical equipment
	scanners (medical)	✓	medical equipment
X	screens		
	sharps bins	✓	medical 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
	thermal imaging cameras	✓	scientific equipment

Not eligible for relief	Item	Eligible as	
	thermometers, clinical	✓	medical equipment
	thermometers other	✓	scientific equipment
	tongue depressors	✓	medical equipment
X	towels		
X	training aids		
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
	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

Last updated Nov 19

<https://www.gov.uk/guidance/charity-funded-equipment-for-medical-and-veterinary-uses-notice-7016#qualifying-goods-and-services>