University’s Primary Purpose rule

- Advancement of Learning
  - Directly associated with education, teaching or research
  - Ancillary to education, teaching or research

- Public Benefit
  - Benefit to wider/section of Public
  - Accessible to Public

If it is NOT a primary purpose then it is Trading
Guide to the Sales Income Decision Tree and Primary Purpose

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

Primary Purpose Rule*

Non-Trading

Trading

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
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

Guide to the Sales Income Decision Tree and Primary Purpose