

From: UFS Communications
Sent: 13 May 2020 17:06
Subject: COVID-19 Finance Departmental Guidance Issue 23

Dear All

Please find today's round up of news from the Finance Division. Key Contacts are asked to share with staff in their areas.

- [Procurement: supplier info continues to be updated](#)
- [VAT: update on zero-rating for Personal Protective Equipment \(PPE\)](#)
- [AR: Cheques to be banked](#)
- [Training : virtual course programme](#)
- [FUG: Recording available](#)
- [Cognos : Vulnerable period – Thursday 14th May](#)

This information is also available from the [Finance Division website](#). However, if you have any additional queries please do continue to contact the Help Desk on 01223 (7)65999 or at UFS_enquiries@admin.cam.ac.uk

COVID-19
FINANCE DEPARTMENTAL GUIDANCE – ISSUE 23
13th May 2020

Procurement

We are continuing to update information on deliveries and supplier statuses during the lockdown. Please see the Procurement Services website for further information on suppliers, home deliveries and any restrictions in place at this time.

VAT: update on zero-rating for Personal Protective Equipment (PPE)

In Finance Dept Guidance Issue 21, we highlighted that HMRC have introduced a temporary zero rate to the supply of PPE, applicable from 1 May 2020 to 31 July 2020. This covers supplies of disposable gloves, disposable plastic aprons, disposable fluid-resistant coveralls or gowns, surgical masks – including fluid-resistant type IIR surgical masks, filtering face piece respirators and eye and face protection – including single or reusable full face visors or goggles – as listed in the PHE guidance. Please

note that this temporary zero-rate excludes medical devices and equipment, some of which may be zero rated under the existing medical exemption rules.

There have been some queries about how to apply the legislation as it appeared to introduce a use-test. We have sought clarification from HMRC, via The Chartered Institute of Taxation, and HMRC have confirmed that **the temporary VAT zero rate applies to all supplies of PPE listed above, irrespective of the end use of the goods.**

Purchases

We advised that the VAT coding NO UK VAT should be used for both UK and EU purchases; it is already used for non-EU purchases.

It may be the case that suppliers are catching up with the change in liability and you continue to receive invoices including VAT at 20%. We recommend that these are queried.

Also, remember that there are different rules for imports of PPE as highlighted previously in Finance Dept Guidance Issue 19.

Sales

Domestic sales of this PPE should be coded to ZR-zero rated. The tax coding of non EU exports (RG) and EU sales (EZG) remain unchanged.

For more information please refer to [PPE and Medical Equipment VAT code matrix](#) to help determine the correct treatment and if you have any questions, please do get in touch with the Tax Team at VATqueries@admin.cam.ac.uk.

AR : Cheques to be banked

If you have cheques from customers that need to be banked then there is a number of Barclay Bank branches open (although times do vary). However, if it is not possible to visit a branch then please contact the Helpdesk on 01223 (7)65999 or at

UFS_enquiries@admin.cam.ac.uk who will talk you through the options available.

Training – virtual course programme

Under the current circumstances we are not able to run our timetable of finance training classroom courses although the online courses are obviously still available. We are working on adapting the standard classroom courses into a virtual programme. These virtual courses will run as Teams meetings/webinars with a mixture of demo's, discussion and interactive exercises. The programme will expand over the next few weeks with additional courses and dates, the courses currently available for booking are listed below.

Anybody booked on a classroom course which will not be running will receive an email individually with information about the virtual alternative where one currently exists.

Virtual Course	Delivery method	Dates
General ledger Part 1 https://training.cam.ac.uk/fin/course/GL+Part+1	Pre-course reading Webinar 1 – Chart of accounts and account enquiry Webinar 2 – Journals (optional)	19/21 May 16/18 June
How to Excel Parts 1 and 2 https://training.cam.ac.uk/fin/course/HTE+1+and+2	2 webinars with self-guided practice work between each one Webinar 1 (with a gap in the middle to complete some practice exercises)	9/10 June
Introduction to Cognos https://training.cam.ac.uk/fin/course/CogIntro	Initial demo webinar Self-guided practice Q&A webinar following self-guided review of the manual	2/3 June
IProcurement Part 2 https://training.cam.ac.uk/fin/course/iproc2	1 webinar	9 June

If you have any queries please contact the Training Team at Finance.Training@admin.cam.ac.uk

FUG recording now available

Many thanks once again to everyone who attended and participated in last week's FUG session. This time we had 109 participants but if you missed it don't worry the recording of the session is now available from the Finance Users Group page, [FUG Papers](#).

Cognos : Vulnerable period – Thursday 14th May

Cognos will be unavailable during the vulnerable period of 7am and 9am tomorrow, Thursday 14th May. This time is required for maintenance.