

From: UFS Communications
Sent: 27 May 2020 13:59
Subject: COVID-19 Finance Departmental Guidance Issue 26

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 of PPE](#)
- [VAT: Zoom licences and invoices](#)
- [Year-end 2020 instructions and training](#)

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 26
27th May 2020

Procurement of Personal Protective Equipment (PPE)

The University's Building Task Force has been looking carefully at re-opening buildings which are primarily used for research purposes. As part of the preparations for the re-opening of these buildings a *Cambridge Hub* has been established and we are centrally procuring some items of PPE and hand sanitisers . A process has been put in place to allow Departments, who have been advised that their buildings appear on the re-occupation list, to order from this central stock. The order forms will be sent directly to Departmental Administrators and Finance Division Key Contacts as each department appears on this re-occupation list.

- Please see the list of [PPE FAQ](#) available on the Finance Division COVID-19 Assistance pages for more guidance and to see what is in place

If your department has not been advised it can look to re-occupy at present, we would ask you to wait until that point before using this PPE process. As new tranches of departments are invited to start the processes necessary to commence re-occupation they will be contacted directly.

VAT : Zoom licenses and invoices

The University Tax Team has identified an issue with invoices received from Zoom that it would like to draw your attention to. When purchasing new Zoom licences make sure you enter the University's VAT number (823 8476 09) into Zoom's registration portal.

It would appear that Zoom is registered for VAT in the European Union under a special VAT regime commonly referred to as the Non-EU Mini One Stop Shop (MOSS). This scheme allows non-EU businesses providing digital supplies to EU customers in multiple EU countries to register in just one country and account for EU VAT there. For more information, please see the links below.

Zoom should not be charging VAT to the University under the MOSS rules, as these should only apply to supplies to private consumers. However, it would appear that, unless the University VAT number has been entered into the Zoom portal, as per the instructions in the link below, Zoom will seek to apply EU VAT. This increases our exposure to VAT, as this EU VAT is not deemed to be VAT for UK purposes, so **cannot be reclaimed from HMRC** in any circumstances. **In addition**, we are required to **account for Services Tax on the full invoice value**, including the EU VAT. In the majority of cases, we cannot reclaim Services Tax from HMRC, so it reflects a real cost to the University.

Whilst Zoom has been in the non-EU MOSS scheme since February 2019, we suspect this issue has only recently come to light at the University since a number of Departments began to use Zoom for meetings during lockdown. The Tax Team is collating information on the supplies received to date and they will contact you if your department is effected, but in the meantime want to issue this advice to try to mitigate further unnecessary (and typically irrecoverable) VAT costs.

Please do not hesitate to contact the Tax Team with any queries at vatqueries@admin.cam.ac.uk.

Links

- <https://www.gov.uk/guidance/register-and-use-the-vat-mini-one-stop-shop#overview>
- <https://support.zoom.us/hc/en-us/articles/360021487812-EU-VAT-Tax>

Year-end 2020 instructions and training

The updated [Year End Instructions](#) are available on the Finance website. The information is on the basis that the University's year end process works in line with the expected timetable, should any changes be required over the coming weeks due to Covid-19 or the University Crimson Recovery Taskforce this will be communicated separately. In the meantime the full chapter is available for download in PDF, plus the 2020 Gantt chart. More information such as the key notes, module close dates, check list and detailed instructions can be sourced from the links on the left.

Due to the Covid-19 situation, the 2020 seminars will be replaced by a pre-recorded webinar, available to view from mid-June. This will be followed up by School specific Q&A sessions on MS Teams. The dates of these sessions will be announced shortly. The face-to-face workshop for those users new to the whole year-end process is to be replaced by a series of pre-recorded webinars and will be available to view the first week of July. These will then be followed by a Q&A session on MS Teams on Thursday 9 July.

