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Accounts Receivable Financial Control Procedure

Introduction and Aim

The Trust provides services for NHS, non-NHS organisations and individuals, and charges their costs by invoice. Control of debtors is maintained by use of the Oracle Accounts Receivable ledger.

This document provides the procedure for the appropriate recovery actions to be taken on all monies due to the Trust and includes guidance on the recording, invoicing, and collection of all income. The procedure follows a structured approach for Trust income generation and collection, to ensure roles and responsibilities are clear throughout the process. The procedure aims to mitigate the risk of irrecoverable debt and unsustainable aged debt management.

Linked Policies, Procedures and Written Control Documents

[All corporate policies and procedures are available on the Public Health Wales website](#)

- [All Wales Procedure for the Recovery of Overpayments – Salary & Expenses](#)
- Direct Follow-up with an aged Debtor (internal Finance Process Notes)
- Unidentified & Unapplied receipts (internal Finance Process Notes)
- Unidentified cash - Returning and Write-back (internal Finance Process Notes)
- PSWT (Irish Withholding Tax) (internal Finance Process Notes)

Scope

This procedure is applicable to all PHW staff, particularly Financial Accounts Team and PHW Budget Holders with income budget responsibilities.

Equality and Health Impact Assessment

An Equality, Welsh Language and Health Impact Assessment has been completed and can be viewed on the policy webpages.

Approved by

Audit and Corporate Governance Committee

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Disclaimer

If the review date of this document has passed please ensure that the version you are using is the most up to date either by contacting the document author or the [Board Business Unit](#)

Summary of reviews/amendments

Version number	Date of review	Date of Approval	Date Published	Summary of Amendments
1.0	15/10/20	15/10/20	15/10/20	Procedure creation
2.0	18/04/24	30/09/25	27/10/25	<ul style="list-style-type: none"> • Update of options to pay by cash. • Addition of section for unidentified/unapplied cash. • Addition of section for PSWT (Professional Services Withholding Tax) for Irish health authority receipts. • Addition of section for Fraud. • Addition of section for VAT on income.

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1 Introduction

The Trust provides services for NHS, non-NHS organisations and individuals, and charges their costs by invoice. Control of debtors is maintained by use of the Oracle Accounts Receivable ledger.

The Trust receives the majority of its income from Welsh Government and through contracts agreed with other Health Boards/Trusts/Special Health Authorities for the provision of public health services. It also receives non contract income by providing public health services to individuals or organisations.

All income due to the Trust should be invoiced through the Finance Division's Accounts Receivables process and must be accounted for properly. Debt recovery will also be undertaken by the Finance Division and the Trust's appointed Debt Collections Agency.

2 Aims and objectives

This document provides the procedure for the appropriate recovery actions to be taken on all monies due to the Trust and includes guidance on the recording, invoicing, and collection of all income. The procedure follows a structured approach for Trust income generation and collection, to ensure roles and responsibilities are clear throughout the process. The procedure aims to mitigate the risk of irrecoverable debt and unsustainable aged debt management.

Trust debtors are broadly managed under three groups: staff salary overpayments, Welsh NHS, Welsh Government and all others. Each group is managed in a different way and this procedure will describe how.

3 Overview of the Accounts Receivable system

The purpose of the Oracle Accounts Receivable system is to ensure that:-

- a) Invoices are raised on behalf of the Trust and payments received are registered on an accurate, regular and timely basis;
- b) Debtor information is transferred daily to the General Ledger to be incorporated into the budgetary reporting and control system;
- c) Up-to date information is available to identify, monitor and recover overdue debts.

4 Roles and responsibilities

The Financial Accounts Team is responsible for processing Debtor Request Forms, raising invoices, collecting and receipting invoiced income, monitoring and chasing of debts until payment is received, including where necessary, referral to a debt collection agency and ensuring the accounts receivable control accounts are reconciled at each month end.

The Accounts Receivable process is supported by members of the Financial Accounts Team and Financial Management Support Team.

All communications with debtors are encouraged through the main debtor email address to enable debtor management by the Financial Accounts Team and Financial Management Support Team. The Accounts Receivable process uses three mailboxes:

PHW.Debtorqueries@wales.nhs.uk – for all enquiries both internal and external, receipt of customer set up forms, receipt of debtor request forms etc. This mailbox is monitored and actioned daily by the Finance Assistant primarily. Members of the Financial Accounts Team and Financial Management Support Team have access to this mailbox to provide cover or follow up actions as necessary.

PHW.Remittances@wales.nhs.uk – for receipt of all remittances to PHW. This mailbox is used primarily by the Finance Assistant to aid identification of receipts into the bank and to correctly match income to invoices on the accounts receivable system. Members of the Financial Accounts Team and Financial Management Support Team have access to this mailbox to provide cover or follow up actions as necessary.

PHW.AROracledocs@wales.nhs.uk – receives an email copy of Oracle generated invoices and statements. This mailbox is used primarily by Financial Accounts Team and Financial Management Support Team as easy and quick access to copy documents as well as providing an electronic verification that documents were created for each customer.

5 Customer account creation

It is the responsibility of the originator of the Debtor Request to ensure that the customer name, address, postcode and e-mail address are correct, particularly if a new customer account needs to be set up. The originator of the Debtor Request is required to submit a fully completed Customer Setup Form to the Debtor queries mailbox.

Customer accounts are created in the Accounts Receivable system using the Standard screen from the Customers menu. The Oracle system generates a unique customer account number. Once the new account has been created, the Customer Set Up Form is checked by another member of the Financial Accounts Team to

ensure the details have been entered correctly. This validation will be confirmed electronically via return email. Both the original Customer Set Up Form and the validation emails confirming the correct set up are retained for audit purposes.

6 Invoice requests

Delegated officers as specified in the scheme of delegation have responsibility for specific services and cost centres. Part of their responsibility is to ensure that services provided are appropriately charged to other organisations by the Trust. At appropriate times, administration staff will complete a Debtors Request form and forward it to the Debtor queries mailbox where it will be actioned by the Finance Assistant.

Anyone in the Trust that raises a debtor request form will have a system tool added to their MS Excel. This tool creates a debtor request form in a standard template and ensures all necessary information is populated, before it reaches Finance for upload to Oracle. The standard template method, called 'auto-invoice' greatly reduces the risk of incorrect invoices being raised because:

- Customers are selected from a drop-down menu of existing oracle customers.
- If the customer is not in the drop-down menu, this would lead the requisitioner to process a new customer set up form.
- Using the auto-invoice template allows a system upload directly from the spreadsheet, reducing the risk of human error.

All debtor request forms are completed by an administrator (either at Microbiology labs or Financial Management Support Team) and then checked and authorised via email by an appropriate person such as the budget holder or a Finance Partner.

Authorised debtor request forms are emailed to the Debtor queries mailbox and are processed from there.

The debtor request form will be uploaded to Oracle and the invoice or credit note created. If the request has failed standard checks, it will be returned to the originator with further instructions.

The standard checks are:

- a) All necessary details are included in the Debtor Request template and all financial codes are valid
- b) A purchase order number is included where it is a mandatory requirement for specific debtors
- c) The Debtor Request email string includes authorisation by an appropriate person
- d) The person submitting the Debtor Request is not the same person that is uploading it to Oracle. The only exception to this is for internal finance

requisitions for accounting adjustments, where the debtor requisition must still be authorised by a senior finance person.

On creating the debtor request form, the requisitioner will include a unique reference number referred to as the debtor request number. This number will follow a different sequence depending on where/who created it. The requisitioner will maintain a log locally of debtor request numbers, which they are responsible for reviewing themselves for completeness.

The debtor request number is included in the upload to Oracle and appears on the final invoice in the 'Reference' section. It can be used to track back to the original requisition if necessary.

All processed debtor request forms are kept in the Debtor queries mailbox folder.

The Debtor queries mailbox is monitored daily for the receipt of debtor request forms.

The method of invoice despatch defaults according to the set-up of each customer account, either by post or e-mail. E-mail is the preferred method provided that the customer will accept it. PHW actively pursues an email only method in line with efficiency and sustainability policies. Very few invoices require despatch by post.

Confirmation of invoice details are only sent to the originator if specifically requested. It is the responsibility of the originator to be aware of the income effect of the invoice in the General Ledger, and to cross reference the invoice number, date, and amount with their own budget and debtor request number records.

7 Payment Arrangements/Settlements

7.1 Payment terms

Payment of outstanding debts by NHS organisations and other public sector bodies is expected within 30 days of the invoice date. The Trust also expects payment of outstanding debts by commercial and other organisations within the same time period.

The Trust's payment terms are such that the beneficiary of the service or supplied goods shall agree to pay any invoice submitted within 30 days of receipt.

7.2 Receipts and allocation

Public Health Wales receives payments from customers by BACS, Cheque and Debit/Credit card payments. Many invoices with regular traders should normally

be settled by BACS (Bank Automated Clearing System) unless an alternative means of payment has been agreed. All payments made this way should quote the invoice number as the reference or a remittance statement should be provided in order to allow correct allocation of the payment to an invoice/account.

Cheque receipts records are maintained by the Financial Accounts Team. Deposits into the bank are carried out at least once per week and the bank payment slip number is entered as a reference in the cheque receipts spreadsheets.

Cheques received locally by individuals outside the Financial Accounts Team should liaise with the Financial Accounts Team to arrange banking. If this is likely to be a regular occurrence then individuals can be set up to enable them to bank locally. Irregular or one off cheques can be sent to Financial Accounts Team for banking.

Payment of invoices by cash is discouraged and extremely rare. If cash is received through the post this is managed in the same way as a cheque.

The allocation (posting) of actual receipts to the ledger is the responsibility of the Financial Accounts Team and is performed by the Finance Assistant from bank statements.

Bank statements are exported from the on-line bank account, Government Banking service (GBS), daily and receipts are matched to remittances and invoices. The bank statements are saved in the Accounts Receivable folder in date order.

Both debtor and non-debtor (un-invoiced) receipts are posted to Oracle Accounts Receivable ledger. Receipt batches should all be posted in Oracle within the same period as the cash receipt was received.

Occasionally a receipt into the bank cannot easily be identified and is therefore receipted as unidentified/unallocated. The Financial Accounts Team will table time routinely to investigate and resolve these receipts.

Details of any unidentified/unallocated receipts that are likely to relate to programme activities, are emailed around to the Finance Partners to request further information and an invoice to be raised. This is done by the Finance Assistant on the day/next day that the receipt comes into the bank.

8 Credit notes

In cases where it is necessary to raise a credit note on a debtor account, a Debtor Request form must be completed in the usual way. The form must state the debtor name, the invoice number to be credited, the full reason for the cancellation of the invoice and the amount to be cancelled. All forms must be signed (electronically) by the originator and authorised by the appropriate manager before being sent to the Debtor queries mailbox. The credit note will be uploaded to Oracle and

subsequently matched to the original invoice, or issued to the customer for future transacting.

Credit notes are raised in Oracle using the Credit Transactions screen off the Transactions menu and then processed in the same way as invoices.

Any reversals of applied credit notes must be requested or approved by the Financial Accountant or Finance Manager (Accounts and Control).

9 Monthly procedures supporting credit control

As a Trust it is important that invoices are paid promptly to increase the cash available and minimise bad debt. The Trusts credit control procedures therefore concentrate on ensuring that NHS debtors are kept to a minimum and Non NHS Debtors are pursued.

The majority of the credit control procedures are the responsibility of the Financial Accounts Team and are performed on a regular basis. These include Monthly Accounts Receivable reconciliations, review of Ageing Debts for chasing, issue of dunning (reminder) letters, issuing monthly statements and also direct contact with the debtor where appropriate.

Welsh NHS Debtors are pursued in line with the Welsh Health Circular '[Disputed debts between NHS organisations: guidance \(WHC/2024/022\)](#)'. This circular is updated annually. The most up to date version will be available on the Welsh Government website www.gov.wales

9.1 Monthly Accounts Receivable Reconciliations

Monthly reconciliations of the AR system aged debtors report to the General Ledger and Trial Balance is undertaken by the Financial Accountant and is reviewed by the Finance Manager (Accounts and Control). Detailed analysed debtor reports are also produced, providing overall summaries of NHS and Non NHS debtors which are analysed by ageing and type. This is described in more detail below.

The monthly reconciliation between the aged debtors report and the General Ledger are reviewed and signed off each month by the Finance Division Corporate Control Group.

9.2 Aged Debtors reviews

Reviews of the aged debtor report and AR Outstanding Transactions Report is carried out on a monthly basis by the Financial Accountant. Reports on NHS and Non NHS debtors are produced to support this process.

Debtors are also formally reported at month end as part of the Welsh Government Monthly Monitoring Returns and Board reporting. All debtors are analysed by type and ageing analysis, and between Welsh NHS debtors, other debtors and salary overpayment debtors.

Mid-month Debtor Review Meetings are held by the Financial Accounts team to discuss and review the debtor's ledger, the progress to date and to agree those to be put forward to the Trusts debt collection agency.

9.3 Monthly Statements

On a monthly basis Debtor Statements of Account for all outstanding receivables are produced from the Oracle system and sent out to debtors with the exception of Welsh NHS debtors, Irish NHS debtors and employee salary debtors (see sections 10.1 and 10.2).

9.4 The Dunning (Reminder) letter cycle

Reminder letters (known as dunning letters in Oracle) are issued after month end closedown. The Dunning process is run on a monthly basis by the Finance Assistant for debtors.

A cycle of up to three Dunning (reminder) letters is currently set up on Oracle. In view of the differing status of NHS debtors (where there is no redress to the Courts) and non-NHS debtors (where Court action is an option), dunning letters are not sent to Welsh NHS debtors or employee salary debtors, instead direct contact via email and telephone is used.

Dunning letters are generated monthly by the Finance Assistant for all other Non Welsh NHS debtors. If the invoice remains unpaid 1 month after the due date then a 1st reminder will be generated (Letters 2 & 3 also generate copy invoices to be enclosed with the letters). Dunning letters are automatically sent from Oracle via email where this is an option, otherwise printed and manually posted.

Should the invoice remain outstanding 1 month after the 1st reminder has been sent then the 2nd reminder will be generated together with copy invoices. This reminder states that unless payment is received any litigation cost will be met by the debtor.

Should the invoice remain unpaid 1 month after the 2nd reminder has been sent, a 3rd and final reminder is sent stating that if payment is not made within the next fourteen days, then the debt will be referred to the Trusts debt collection agency.

A Dunning Stage Report is generated for review at the monthly debtor review meetings. It shows the customers and the dunning stage that they have reached. This is also used in conjunction with the aged debtor report for considering those debtors who may be put forward to the Trusts debt collection agency.

10 Direct follow-up with an aged debtor

Once an invoice is overdue (i.e. older than 30 days) the Financial Accounts Team begin to actively seek settlement, prioritising larger value invoices and older balances. The debtor is contacted by telephone or e-mail to ascertain the reason for non-payment. This may be due to:

- a) Not receiving the invoice
- b) Dispute as to the content of the invoice
- c) Inability to pay.

Further action is taken as appropriate e.g. sending copy invoices, obtaining further backing information, or if disputed, referral to the person who requested the invoice for them to liaise directly with the debtor.

Where an outstanding invoice is referred back to the person who requested it, they should be made aware of the need to take action as soon as possible, particularly for large value invoices. The Financial Accountant and Senior Finance Assistant should be kept informed of progress.

Should the Senior Finance Assistant experience difficulty getting a response or resolving an issue, they will refer it to the Financial Accountant to intervene, and if further action is required then this is escalated to the Finance Manager (Accounts and Control) for consideration.

This level of activity by the Financial Accounts Team is in conjunction with the Oracle dunning letters being generated and sent out, with the aim of reducing/avoiding the need to refer the debt to the Trusts debt collection agency.

10.1 Welsh NHS Debts

NHS Wales invoices are raised and forwarded to the appropriate NHS body via email. An agreement of balances process is undertaken at Month 9 and Month 12 whereby debts are compared between NHS organisations and formal Returns and Agreements are made and reported to Welsh Government. In the event of

discrepancies between the organisations, they should discuss the matter to agree a mutual solution. In the event that this is not possible, Welsh Government led Arbitration is available. Budget holders will be contacted to resolve any issues and assist in the recovery of the debt.

A review of Welsh NHS debtors is undertaken by the Financial Accountant, with actions taken to chase debts approaching arbitration dates (10 weeks old). Replies and/or actions following chasing are logged in a debtor analysis spreadsheet, which is also used to populate the debtor information in the monthly monitoring returns to Welsh Government.

All Welsh NHS debts over 15 weeks old are pursued in line with the Welsh Health Circular '(WHC) [Disputed debts between NHS organisations: guidance \(WHC/2024/022\)](#)'.

If all discussions between Trust finance staff/managers and the debtor fail, the matter is referred to the Head of Financial Reporting and Control, and Deputy Director of Finance who will take it up with the Deputy Director of Finance of the other organisation in accordance with the NHS Wales Arbitration Guidance.

Welsh NHS debts are not subject to the dunning process and there are no referrals to the Trusts debt collection agency.

10.2 Staff Debts (salary overpayments)

As public monies are involved the Trust has a responsibility to ensure that all overpayments are recovered.

The recovery of salary overpayments is in line with the [All Wales Procedure for the Recovery of Overpayments – Salary & Expenses](#).

10.3 Debt Collection Agency

The Trust has agreed a contract to use the services of an external debt collection agency, which is also used by other Welsh LHB's/Trusts, for the purpose of pursuing unpaid debts (excluding Welsh and Irish NHS). Based on information compiled by the Senior Finance Assistant and Financial Accountant from the Aged Debtors monitoring, the Financial Accountant and the Finance Manager (Accounts and Control) discuss and agree at the mid-month debtors review those debtors that should be referred to the Trusts debt collection agency.

The external agency will begin their own correspondence with the debtor after obtaining details from the Financial Accountant. If no satisfactory outcome is achieved then the debt will be referred back to the Trust. It may be decided that the amount is to be treated as a bad debt based on the best advice from the debt collection agency.

All correspondence with the debt collection agency is via secure email, which is then moved to the 'CCI correspondence' email folder, within the main Debtor queries mailbox.

To avoid very aged debts being referred to the debt collection agency, which would incur higher recovery costs, debts are referred regularly at least on a bi-monthly basis.

11 Treatment of bad debts

A bad debt may be defined as a debt which is impossible to collect (e.g. where a debtor company has been liquidated with no funds remaining to pay creditors) or where Trust management has decided that it is no longer economical to pursue the debt (e.g. the amount of the debt is small, or the debtor cannot be traced). Bad debts represent a loss to the Trust and must be accepted and approved by the appropriate senior officers.

The Accounts Receivable team will produce a schedule of debts considered to be uncollectable and this will be discussed by the Financial Accountant with the Finance Manager (Accounts and Control) before presenting at the monthly Corporate Control Group meetings. Appropriate action will be decided and authorisation sought from the Deputy Chief Executive and Executive Director of Operations and Finance and Audit and Corporate Governance Committee.

Only after ratification by the Audit and Corporate Governance Committee, can the debt be written off. The Financial Accountant will upload a write-off journal to Oracle to clear the outstanding balance and debt.

The Financial Accountant will then de-activate the customer account on Oracle and a note added with the reason.

12 Write-back or Return of Unidentified/Unapplied cash

The Trust frequently receives cash into the bank account for which it has no or little identifying details. The Finance Assistant starts communications, initially internally, with Finance Partners to try and identify what the receipt relates to. Further correspondence with the remitter/payer (if that is identifiable on the bank statement) may then ensue.

The majority of receipts can be resolved after the above communication. However, certain circumstances may require the Financial Accounts Team to make a decision on what to do with the receipt of cash once all correspondence options have been exhausted. The Trusts options are:

- Return the cash to the remitter/payee – this is done through the Trusts bank administration, Government Banking Service. Returning a receipt should only be done if there is clear written correspondence that the Trust should not have received the money. This may include the following scenario's:
 - the payee has paid the wrong organisation by mistake
 - the payee has duplicated a payment for a Trust invoice
- Write-back the cash to the Trusts revenue position. This option can be reversed in the future if necessary (e.g. if the payee and/or transaction details come to light). When unidentified or unapplied cash becomes a year old and all options to identify it have been exhausted, the cash should be written back to Trusts revenue position.

Balances that are insignificant and would not be economical to investigate (penny differences), are also written back to the revenue position. Both unidentified/unapplied and penny difference write-backs are approved by PHW Corporate Control Group in May each year.

13 Professional Services Withholding Tax (Irish Withholding Tax)

The Trust regularly raises invoices to Irish health authorities for providing laboratory services. Payment of these invoices by the Irish health authorities follows the Irish taxation rules that require them to withhold 20% of the invoice value as tax. The Trust must then 'apply' for this 20% tax from Irish Revenue Tax and Customs.

After receiving the withheld tax from Irish Revenue Tax and Customs, the Trust adds this to any unapplied cash received from Irish health bodies and uses the combined sum to clear outstanding invoice balances on aged invoices.

This is covered in the Trust's process notes for Professional Services Withholding Tax (PWST). This exercise is done quarterly by the Financial Accountant and Finance Manager (Accounts and Control).

14 Monitoring and auditing

Updating and Review

This document will be reviewed and updated every 3 years, however, any required changes that occur prior to this will be addressed in line with correct governance processes.

15 Fraud, bribery and corruption

All staff are required to comply with Public Health Wales NHS Trust's policies and procedures and apply best practice in order to prevent fraud, bribery and corruption. Staff should be made aware of their own responsibilities in protecting the the Trust from these crimes.

All staff have a duty to notify the Local Counter Fraud Department of any suspected fraud or inappropriate actions and are protected by the AW Raising Concerns (Whistleblowing) Policy. Anyone who suspects fraud or has any concerns, they can make a referral by contacting the Counter Fraud Department by either of the following methods;

- Following information on the SharePoint page for the Local Counter Fraud Team:
https://nhswales365.sharepoint.com/sites/CAV_Counter%20Fraud%20%26%20Internal%20Audit
- General Email address: CounterFraudEnquiries.CAV@wales.nhs.uk
- Making an online referral at
https://forms.office.com/Pages/ResponsePage.aspx?id=uChWuyjjgkC0Vkm8ntyPrhGs9bBMw_FDUpDboUnZQNBUQVdXOTRMVE5ZTjNOQUITTjJDVUpaUU1KVyQIQCN0PWcu

16 Income and VAT

Around half of invoices raised by Public Health Wales NHS Trust are to either Welsh Government or another NHS body.

All invoices raised to NHS Wales bodies are always Outside the Scope for VAT due to being in the same VAT regime, including secondment agreements.

All invoices to Welsh Government are Outside the Scope for VAT except for a formal secondment agreement, where standard rate VAT applies.

All other invoices are standard rate VAT except for the following:

- Laboratory testing for a medical purpose (usually requested by a health board or GP), would be Exempt rate.
- Supply of educational services would be Exempt rate.
- Sponsorship, if given freely as a true donation (no publicity and/or logo or benefit in return), would be Outside the Scope for VAT.
- Research and development income for the 'greater good' and if there is no consideration for the supply. Including collaborative arrangements that are non business activity and where several bodies apply jointly for funding, would be Outside the Scope for VAT.
- Salary Overpayment invoices to (ex)staff are always Exempt of VAT.

Sale of assets through an auction house – statements from the auction house following a sale will usually show the VAT element as 'Plus VAT on Hammer Price'. An invoice will need to be raised to the auction house to match the income/statement and the VAT would be standard rate.

Grant funding income should be treated as Outside the Scope for VAT.