



Will the work be carried out by a third party and include?

- Constructing a ramp ,
- Raising a floor level to remove steps,
- Reduction of the angle of an incline,
- Widening a doorway or passage,
- Adapting as washroom or lavatory to suit the condition of a disabled person
- Making good following any of the above work

(this applies to work in any University of Worcester buildings)

Flowchart to establish what disabled adaptation works qualify for zero rating
(March 2020 version)

No - Will the work be carried out by a third party and be in student accommodation that is allocated for disabled use and include?

- Adapting as bathroom or shower room, to suit the condition of a disabled person
- Installing/repairing or maintaining lifts with the prime purpose being to enable disabled students to access the accommodation
- Making good following any of the above works
- Installation of an Emergency alarm call system, which enable a student to call for help

Yes - Zero rating will apply to certain elements of the works. A zero rating certificate to be issued to the contractor who will carry out the works.

No – work will be subject to VAT at 20%