

CONTRACTED OUT SERVICES LIST

The following list sets out the contracted out services (COS) as published in the Treasury Direction which are eligible for VAT recovery under Section 41(3) VAT Act 1994.



1. Accounting, invoicing and related services including the preparation of financial accounts, statements and professional advice intended to assist in compliance with tax obligations but excluding external audits and services relating to arrangements the main purpose, or one of the main purposes of which is to obtain a tax advantage.
2. Administration of the following:
 - Certificates of Experience;
 - Government support to the Railway Industry Pension Funds;
 - Grants and awards;
 - Services supplied under the Companies Acts and the Patent and Trademarks Acts;
 - Teacher's Superannuation Scheme;
 - Vehicle Excise Duty refunds;
 - Winter fuel payment scheme;
 - Inherited State Earnings Related Pension Scheme; and Student Loan scheme.
3. Administration and collection of toll charges.
4. Aerial photographic surveys and aerial surveillance.
5. Agricultural services of the kind normally carried out by the Department for Environment, Food and Rural Affairs.
6. Alteration, repair and maintenance of road schemes, except a) any works carried out pursuant to an agreement made under section 278 of the Highways Act 1980, b) works involving construction on land not already used for road schemes and c) the installation, alteration, repair and maintenance of electronic road signs.
7. Broadcast monitoring services.
8. Cartographic services.
9. Cash in transit services.
10. Catering.
11. Ceremonial services.
12. Child care services.
13. Collection, delivery and distribution services.
14. Computer services supplied to the specification of the recipient.
Including:
 - The provision by one or more suppliers of a computer infrastructure either using the recipients' own hardware or hardware provided by the supplier as part of the infrastructure; and
 - Development, delivery and support of bespoke software.
Excluding:
 - Supply and support of off the shelf software;
 - Hire of hardware alone;
 - Line rental alone;
 - Telephony including hosted internet protocol telephony (HIPT) and voiceover internet protocol (VoIP) services; and
 - Hire of computer consultants to add expertise to in-house IT teams.
15. Conference and exhibition services.
16. Debt collection.
17. Departmental staff records and payroll systems including administration and payment of pensions.
18. Employment advisory services as directed by the Race Relations Act 1976.
19. Engineering, excluding computer engineering, and related process services.
20. Environmental protection services of the kind normally carried out for the Department of the Environment, Food and Rural Affairs.
21. Estate management services.
22. Export intelligence services.
23. Filming, audio-visual and production services.
24. Health promotion activities.
25. Hire, which includes an obligation on the part of the hirer to repair and maintain, of equipment which provides a reprographic service either exclusively or as part of a multifunctional service.
26. Hire, which includes an obligation on the part of the hirer to repair and maintain, of vehicles where hire is for a period in excess of 30 consecutive days.
27. Insolvency services.
28. Interpretation and translation services.
29. Issue of documents to, and control of, bingo halls and off-course bookmakers.
30. Issue of documents under the Wireless Telegraphy Acts.
31. Laboratory services.
32. Laundry services.
33. Library services.
34. Maintenance and care of livestock and fauna in connection with the Royal Parks.
35. Maintenance, repair and cleaning of buildings but excluding works which are more than remedial and which alter the structure or footprint of the building.
36. Maintenance and repair of civil engineering works.
37. Maintenance, repair and cleaning of equipment, plant, vehicles and vessels.
38. Maintenance and repair of statues, monuments and works of art.
39. Medical and social surveys.
40. Messenger, portering and reception services.
41. Nursing services.
42. Office removals.

(continued overleaf)

43. Operation and maintenance of static test facilities, engineering and support services and test range industrial support and security/safety services including those acquired for the purposes of research and development.
44. Operation and maintenance of stores depots.
45. Operation, including the provision of any related services, of hospitals, health care establishments and health care facilities;
46. Operation of prisons, detention centres and remand centres, including medical services.
47. Passenger transport services.
48. Pest control services.
49. Photographic, reprographic, graphics and design services.
50. Preparation and despatch of forms.
51. Presscutting services.
52. Supplies to:-
 (a) a Government department as defined in section 41(6) and (7)(l) of the Value Added Tax Act 1994 but excluding entities designated under subsection (6) and all other bodies defined in subsection (7) of:
 • professional (excluding legal professional) advice or opinion on
 • departmental efficiency or policy but excluding such services when used in connection with the department's operational activities,
 • legal advice and opinion and the conduct of civil litigation, and
 • internal audit; and
 (b) bodies defined in section 41(7)(a) to (k) of the Value Added Tax Act 1994 of professional services including those of any manager, advisor, expert, specialist or non-medical consultant but excluding the provision of tax planning advice and the supply of staff.
53. Provision under a PFI agreement of accommodation for office or other governmental use, together with management or other services in connection with that accommodation.
54. Publicity services including those provided through a digital medium.
55. Purchasing and procurement services.
56. Broadcasting services via radio, radio bandwidth or the internet.
57. Recruitment and relocation of staff and other related services.
58. Research, testing, inspection, certification and approval work for the Health and Safety Executive.
59. Scientific work of the kind normally carried out for the Department of the Environment, Food and Rural Affairs and the Food Standards Agency.
60. Security services including security guards, CCTV monitoring, secure transport of items and monitoring the safety of those working alone.
61. Services of printing, copying, reproducing or mailing any documents or publications, including typesetting services.
62. Share Registry Survey.
63. Storage, distribution and goods disposal services.
64. Surveying, certification and registration in connection with ships and relevant record-keeping and verification, issue of certification, cards, discharge books and campaign medals to seamen.
65. Training, tuition or education.
66. Transport research of the kind normally carried out for the Department for Transport.
67. Travel services, excluding hotel accommodation and fares.
68. Travel and transport surveys, including traffic census counts.
69. Typing, secretarial, telephonist and clerical services but excluding agreements which amount to no more than the provision of staff on a temporary basis.
70. Waste disposal services.
71. Welfare services.
72. Services supplied solely for the purpose of duties imposed by, or powers provided pursuant to welfare legislation enacted by Parliament and the devolved governments including but not limited to the Employment and Training Act 1973 and the Welfare Reform Acts of 2007 and 2012, and either:-
 (a) the benefit of those services is delivered directly to individuals to help them in seeking to obtain or retain employment, or to enhance their employment prospects either before or during employment, including but not limited to careers guidance, mentoring, counselling, training, skills assessment, medical services and assessments and occupational health assessments, employment programmes, work experience, work placement and business plan development; or
 (b) they provide direct support to claimants of benefits under the welfare legislation including but not limited to assistance with making claims, provision of medical services and assessments, occupational health assessments and other assessments and personal budgeting advice.
73. Original research undertaken in order to gain knowledge and understanding.
74. Inspection of woodland sites for approval of felling licence applications and of timber imports / imports using timber packing, to prevent entry of foreign tree pests and diseases.
75. Probation provision pursuant to section 3(2) of the Offender Management Act 2007.
76. Services, commissioned by the Department for Culture, Media and Sport, of management and maintenance of the Royal Parks and of other lands provided for as part of that commission.
77. Call centre and contact centre services.
78. Services provided by International Trade Advisors to the Department for International Trade.
79. Services of fire prevention and rescue services provided to the Ministry of Defence.
80. Services of secondment of staff accredited by the Government Commercial Development Centre from the Government Commercial Organisation.
81. Goods and services supplied to High Speed Two (HS2) Limited which are necessary for the purpose of the development and delivery of the HS2 high-speed railway network. The goods and services may be procured for purposes including but not limited to the following:
 • assisting the Secretary of State in the procurement of land.
 • the preparation of land for the railway, for environmental works, for landscaping etc
 • laying the tracks and other necessary infrastructure
 • building new stations and upgrading existing stations
 • design, build, testing and acceptance of rolling stock
 • rolling stock
 • profiling of journey times
 • IT infrastructure
 • public information services
 • security services.