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| **Accounts Payable - Non-PO Supplier**  **Payments Form** | | | | | | |
| **Guidance** | | | | | | |
| **This form** can be used in certain circumstances to make payments where an invoice may not be expected (i.e. payments exempt from the Purchaser Order process). This form is most likely used for payment to an individual person, commercial operator, professional body, charity or institution, either for payment for services or for transfer of grant monies to other collaborators in the same grant.  In all situations, you should follow our [Payment Process Overview](https://uoe.sharepoint.com/sites/FinanceOperations) before submitting a payment request form as some tax checks may be required.  Please complete all sections of the form and send with the supporting papers to [Finance.Helpline@ed.ac.uk](mailto:Finance.Helpline@ed.ac.uk) | | | | | | |
| **Section 1 – Payee details** All fields are mandatory - please do not use any special characters i.e., accents, hyphens, apostrophes | | | | | | |
| Payee name: | | |  | | | |
| Supplier no *(refer to supplier list, leave blank if not known)*: | | |  | | | |
| Email address (for remittance advice): | | |  | | | |
| Payee address: | | | Address line 1:  Address line 2:  Address line 3:  Post code: | | | |
| **Section 2 – Bank details of payee** | | | | | | |
| Name on account (if different from payee name): | | |  | | | |
| Bank/Building Society name: | | |  | | | |
| Branch address: | | |  | | | |
| Account Number/Roll Number: |  | | Sort Code: | | |  |
| IBAN: |  | | BIC/SWIFT: | | |  |
| IFSC number or account type: |  | | Routing or transit number: | | |  |
| **Section 3 - Payment details** | | | | | | |
| Reason for payment (mandatory, please add a description): | | |  | | | |
| Total payment amount (gross): | |  | | Total payment amount (net) |  | |
| Payment currency (i.e., GBP, EUR, USD) | |  | | | | |
| **If the invoice is to be paid to a UK bank account**, any foreign currency claims should be converted to sterling (GBP) at the nearest applicable exchange rate to the date of the transaction and claimed in sterling (GBP) “including any charges”.  **If the claim/invoice is to be paid to an overseas account**, you should convert the claim to the relevant currency accepted by your bank i.e. to make a payment to an account held in Germany claims should be paid in EUROS. You can use: [xe.com](https://www.xe.com/) to convert the transaction or attach an image of the transaction from your bank statement for evidencing the claim value.  **NOTE:** We can only make payments in currencies supported by our Finance System if the payment currency you select isn’t supported, you should default to USD or GBP. Supported currency rates can be found here: [Currency list](https://uoe-finance.ed.ac.uk/sites/default/files/2025-04/Currency%20List%2025.pdf) | | | | | | |

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| **Break down of payment (for costing splits in next section)** | | | | | |
| **Cost split** | **Gross Payment Amount (including VAT charged by supplier)** | **Net Amount (Include any non-UK Taxes)** | **VAT charged by supplier, if applicable** | **Tax classification**  (use drop down options) | |
| *Example* | *150.00* | *125.00* | *25.00* | *STANDARD* | |
| **Cost Split 1** |  |  |  |  | |
| **Cost Split 2** |  |  |  |  | |
| **Cost Split 3** |  |  |  |  | |
| **Cost Split 4** |  |  |  |  | |
| **Cost Split 5** |  |  |  |  | |
| **Cost Split 6** |  |  |  |  | |
| **Cost Split 7** |  |  |  |  | |
| **Cost Split 8** |  |  |  |  | |
| **Total** | 0.00 | 0.00 | 0.00 |  | |
| VAT Information to support completion of section 3 above. NB – VAT refers here only to UK VAT. | | | | | |
| Payment Type | Description | | | | Tax Classification |
| UK Payments | Where a supplier is required to, they will issue a VAT invoice, showing the amount of VAT charged, including a 9 digit VAT registration number (VRN) in the header or footer, often with a “GB” suffix. Check the VRN is valid using [check-uk-vat-number](https://www.gov.uk/check-uk-vat-number). If VAT is charged, whether the supplier’s address is in the UK or elsewhere, specify VAT amount charged, and choose “Standard”. Where no VAT is charged, choose “Zero”. | | | | “Standard” or “Zero” |
| Non-UK payments – Net and Gross payment amount will be the same | Services – Standard  Where a payment is due in relation to services supplied by an overseas person or body, then VAT reverse charge applies by default (Tax classification = Standard). This means that although UoE doesn’t pay the supplier VAT (VAT column above is blank), it pays VAT to HMRC (“output tax”) as if it stands in the shoes of the foreign supplier, applying the standard rate. See [Overseas Supplies](https://uoe.sharepoint.com/sites/FinanceSpecialistServices/SitePages/Overseas.aspx) for details. Examples where Reverse Charge VAT applies:   * Payment of individual or company for work towards grant funded project (including any local expenses and sales taxes incurred, such as an equivalent to VAT, often called “GST”) * Journal article processing/publication fees   The additional cost arising from the reverse charge will be 20% of the gross payment, less any VAT that may be recoverable as “input tax” on the University’s VAT return. This is handled in People and Money. | | | | “Standard” |
| Services – Other  The only instances where reverse charge VAT is not due on non-UK services are as follows (Tax classification given below):   1. Payment is to an INDIVIDUAL or NOT FOR PROFIT body for teaching/lecturing/ presenting a seminar, and associated expenses; or for examination services = Exempt 2. Payment is for catering, accommodation, rent or transport invoiced directly to UoE, which took place overseas – taxable where the service occurs. Whole amount (including any local taxes applied) = Outside Scope 3. Payment is for admission to an event overseas – that is deemed taxable where the event takes place = Exempt 4. Payment is a membership subscription to a NOT FOR PROFIT public interest body/professional association = Exempt | | | | “Exempt” or  “Outside Scope” |
| Research collaborations, other payments  Where a payment is due to transfer funds to a co-recipient of a grant, then it is outside the scope of VAT. For this to be the case, it must be explicit in project documentation that the payee is an active participant in the project, not simply a provider of services at the discretion of the lead applicants. This will usually be evident from the grant application/award, or amendment letter if the co-recipient is added later. Further guidance is provided at [VAT-and-Research](https://uoe.sharepoint.com/sites/FinanceSpecialistServices/SitePages/VAT-and-Research.aspx).If uncertain about the status of the payee, please refer to Tax Team via Finance helpline.  *Other payments that are outside the scope of VAT include:* Bursaries, Scholarships, associated expenses and local income taxes | | | | “Outside Scope” |

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| **Section 4: Costing Information (for non-project related payments) - please refer to the** [Guidance for the New Chart of Accounts General Ledger Mapping Tool](https://uoe.sharepoint.com/sites/FinanceHub/SitePages/Chart-of-Accounts.aspx?OR=Teams-HL&CT=1661875329362&clickparams=eyJBcHBOYW1lIjoiVGVhbXMtRGVza3RvcCIsIkFwcFZlcnNpb24iOiIyNy8yMjA3MzEwMTAwNSIsIkhhc0ZlZGVyYXRlZFVzZXIiOmZhbHNlfQ%3D%3D). | | | | | | | | | | | | | | | |
|  | **Payment Amount** | | **Entity**  **(3 digits)** | **Fund**  **(6 digits)** | | **Cost Centre**  **(8 digits)** | | **Account**  **(4 digits)** | **Analysis**  **(6 digits)** | | **Portfolio**  **(8 digits)** | | **Product**  **(8 digits)** | **Intercompany**  **(3 digits)** | |
|  |  | | **MANDATORY**  Use the mapping tool | **MANDATORY**  Type of funding the cost is attached to | | **MANDATORY**  Organisational Unit (department) | | **MANDATORY**  Use the mapping tool | Likely to always be zero - check the mapping tool | | Likely to always be zero - check the mapping tool | | Likely to always be zero - check the mapping tool | For cross charging to or from a subsidiary - check mapping tool | |
| *Example* | *150.00* | | *110* | *123456* | | *12345678* | | *1234* | *000000* | | *00000000* | | *00000000* | *000* | |
| **Costing Split 1** |  | |  |  | |  | |  |  | |  | |  |  | |
| **Costing Split 2** |  | |  |  | |  | |  |  | |  | |  |  | |
| **Costing Split 3** |  | |  |  | |  | |  |  | |  | |  |  | |
| **Costing Split 4** |  | |  |  | |  | |  |  | |  | |  |  | |
| **Costing Split 5** |  | |  |  | |  | |  |  | |  | |  |  | |
| **Costing Split 6** |  | |  |  | |  | |  |  | |  | |  |  | |
| **Costing Split 7** |  | |  |  | |  | |  |  | |  | |  |  | |
| **Costing Split 8** |  | |  |  | |  | |  |  | |  | |  |  | |
| Section 5: Costing Information (for payments associated with projects) - please refer to the[Guidance for POETA and mapping information](https://uoe.sharepoint.com/sites/FinanceHub/SitePages/Chart-of-Accounts.aspx?OR=Teams-HL&CT=1661875329362&clickparams=eyJBcHBOYW1lIjoiVGVhbXMtRGVza3RvcCIsIkFwcFZlcnNpb24iOiIyNy8yMjA3MzEwMTAwNSIsIkhhc0ZlZGVyYXRlZFVzZXIiOmZhbHNlfQ%3D%3D) | | | | | | | | | | | | | | | |
|  | | **Payment Amount**  **MANDATORY** | | | | | **Project number**  **MANDATORY** Use the mapping tool | | | **Task Number**  **MANDATORY**  Use mapping tool or task 1 if unknown | | **Expenditure Type**  **MANDATORY**  Use the mapping tool | | | **Expenditure Organisation**  Always University of Edinburgh |
| *Example* | | *150.00* | | | | | *1172081\_117083* | | | *1* | | Drop down from mapping tool | | | *University of Edinburgh* |
| **Costing Split 1** | |  | | | | |  | | |  | |  | | | *University of Edinburgh* |
| **Costing Split 2** | |  | | | | |  | | |  | |  | | | *University of Edinburgh* |
| **Costing Split 3** | |  | | | | |  | | |  | |  | | | *University of Edinburgh* |
| **Costing Split 4** | |  | | | | |  | | |  | |  | | | *University of Edinburgh* |
| **Costing Split 5** | |  | | | | |  | | |  | |  | | | *University of Edinburgh* |
| **Costing Split 6** | |  | | | | |  | | |  | |  | | | *University of Edinburgh* |
| **Costing Split 7** | |  | | | | |  | | |  | |  | | | *University of Edinburgh* |
| **Costing Split 8** | |  | | | | |  | | |  | |  | | | *University of Edinburgh* |
| **Prepared by (used for approval route):** | | | | |  | | | | | **Date DD/MM/YYYY):** | |  | | | |