

VAT Rate	Sage	Liquid Accounts	Pastel	Evolution
Zero rated supplies	T0	O0 (sales) I0 (purchase)	2	3
Standard rated supplies	T1	O1 (sales) I1 (purchase)	1	1
Exempt supplies	T2	O9 (sales) I9 (purchase)	3	5
Reduced rated supplies	T5	O2 (sales) I2 (purchase)	11	13
Outside Scope of VAT	T9	N/A		
Reverse charge <i>Services</i>	T22 (sales)T24 (purchases)	RC	15	20
Postponed Import VAT	T18 -postponedT19 –not postponed	I5	16	25
Domestic Reverse Charge(for construction services)	T26 (5%)T21 (20%)	RC1 (20%) / RC2 (5%)	20 (20%) / 21 (5%)	30 (20%) / 31 (5%)
Northern Ireland	T7 (0% purchaseT8 20% purchase	EC1 (20%) / EC2 (5%)	25 (20%) / 26 (5%)	40 (20%) / 41 (5%)