

VAT declaration certificate.

Premises qualifying for the reduced rate of VAT on fuel and power.

Step 1 of 5: Your details

Customer name: _____	Electricity account number: <input type="text"/> - <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/>
Supply address: _____ _____ _____ _____	Gas account number: <input type="text"/> - <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/>
Telephone number: _____	*If you have multiple account numbers, please list them on the additional information page included with this form.
Email address: _____	VAT Registration number: <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/>

Step 2 of 5: Your claim

Residential supply use only (Charity use, please go to Step 3)

What percentage of the supply consumed at these premises qualifies for the reduced rate of VAT?
(Please enter a whole number not exceeding 100)

Electricity: <input type="text"/> %	Gas: <input type="text"/> %
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What are these premises used for?
(If the number is over 60% please state the exact number, not "100%")

- Domestic**
Solely for my own domestic use.
- Domestic use by a third party**
e.g. Landlord supplies/Multiple occupancy/Communal areas/Student accommodation/Self-catered holiday accommodation.
- Relevant residential**
e.g. Residential home/Hospice.
- Mixed use**
e.g. Business with domestic dwelling.

Please give a brief description for the use of these premises – **must be completed.**

Date from which the percentage should be applied: (Please specify an exact date. We cannot backdate more than four years.)

<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>
D	D	M	M	Y	Y	Y	Y

Step 4 of 5: Your meter readings

*Not applicable for Half Hourly metered customers (Failure to provide may delay the processing of this declaration)

Your meter readings	Date taken
Electricity:	
<input type="text"/>	<input type="text"/>
<input type="text"/>	D D M M Y Y Y Y
<input type="text"/>	
Gas:	
<input type="text"/>	<input type="text"/>
	D D M M Y Y Y Y

Step 5 of 5: Your declaration

- I certify that the information given above is correct and complete.
- I undertake to inform E.ON Next if there is any significant change in the circumstances stated on this certificate.
- I understand that any incorrect statement may make me liable to a financial penalty under the VAT Act 1994 (as amended).

Full name of signatory (please print):

Status held in Business/Organisation:

Signed: _____

*Please note the form must be hand-signed.
We are unable to accept digital signatures.

Date of signature:

D D M M Y Y Y Y

If you are a third party with authorisation to complete the declaration for the customer.

Full name of signatory (please print):

Status held in Business/Organisation:

Signed: _____

*Please note the form must be hand-signed.
We are unable to accept digital signatures.

Date of signature:

D D M M Y Y Y Y

There is no charge to you or any third party for processing this form. You should retain a copy of this form for your records along with your supporting calculations.

Important notice please read.

Customer declaration – VAT on energy supplies.

Energy supplied for non-domestic purposes has been subject to VAT at the standard rate since 1 July 1990. Energy supplied for domestic purposes is subject to VAT at 5% from 1 September 1997 (8% 1.4.94 - 31.8.97)

If part of the customer's energy supply is for qualifying use (ie Domestic or Charitable non-business) then the certificate over the page should be completed and returned to E.ON Next.

If 60% or more of the energy supply is qualifying use then the whole supply will be subject to VAT at 5%. If less than 60% of the energy supply is for qualifying use then 5% VAT will be applied to that percentage of the supply. Please show the actual qualifying use over the page.

Notwithstanding the above, any customer who uses 1,000 kWh of electricity or less each month, or 4,397 kWh or less of gas each month will automatically be regarded as domestic and the energy supply will be subject to VAT at 5%.

The declaration submitted will remain in force until you advise otherwise. It is your responsibility to inform E.ON Next of any change in circumstances affecting the declaration. The declaration will be applied following receipt by E.ON Next. If you are a charity and unsure of what constitutes non-business activity, you should contact HM Revenue & Customs and/or read VAT leaflet 701/1 Charities.

Extracts from legislation

The following has been extracted from schedule 7A Group 1 to the VAT Act 1994, which specifies those supplies, which qualify for VAT at 5%.

1 Supplies for qualifying use of:

- (b) Coal gas, water gas, producer gases or similar gases;
- (e) Electricity, heat or air-conditioning.

Notes:

3 'Qualifying Use' means:

- (a) Domestic use; or
- (b) Use by a charity otherwise than in the course of furtherance of a business.

4 Where there is a supply of goods partly for qualifying use and partly not:

- (a) If at least 60% of the goods are supplied for qualifying use, the whole supply shall be treated as a supply for qualifying use; and
- (b) In any other case, an apportionment shall be made to determine the extent to which the supply is a supply for qualifying use.

5 The following supplies are always for domestic use:

- (a) A supply to a person at any premises of piped gas where the gas (together with any other piped gas provided to them at the premises by the same supplier) was not provided at a rate exceeding 4,397 kilowatt hours a month;
- (b) A supply of electricity to a person at any premises where the electricity (together with any other electricity provided to them at the premises by the same supplier) was not provided at a rate exceeding 1,000 kilowatt hours a month.

6 Supplies not within Paragraph 5 above are for domestic use if and only if the goods supplied are for use in:

- (a) Building, that consists of a dwelling or number of dwellings;
- (b) A building, or part of a building, used for a relevant residential purpose;
- (c) Self-catering holiday accommodation;
- (d) A caravan, or;
- (e) A houseboat.

7(1) Use for a relevant residential purpose means use as;

- (a) A home or other institution providing residential accommodation for children;
- (b) A home or other institution providing residential accommodation with personal care for persons in need of personal care by reason of old age, disablement, past or present dependence on alcohol or drugs or past or present mental disorder;
- (c) A hospice;
- (d) Residential accommodation for students or school pupils;
- (e) Residential accommodation for any of the armed forces;
- (f) A monastery, nunnery or similar establishment, or;
- (g) An institution which is the sole or main residence of at least 90% of its residents, except use as a hospital, a prison or similar institution or a hotel or inn or similar establishment.

7(2) Self-catering holiday accommodation includes any accommodation advertised or held out as such.

7(3) 'Houseboat' means a boat or other floating decked structure designed or adapted for use solely as a place of permanent habitation and not having means of, or capable of being readily adapted for, self propulsion.