

VAT Certificate

You must fill out this VAT Certificate for your premises to qualify for a reduced VAT rate and to remove the Climate Change Levy on your supplies of energy.

You need to fill out separate VAT Certificates for each of your qualifying premises. Additional forms can be downloaded from our website at britishgas.co.uk/business/VAT.

You can return it to us:



How to fill out the VAT Certificate

If any of the information is wrong or missing, we'll need to send you another certificate to fill out and return. We can't send the original document back to you and, for legal reasons, we can't make changes for you.

1. Customer account number

You'll find this number on your Order Confirmation Letter or latest bill. Include gas and electricity account numbers if you're claiming for both fuels and we currently supply both to the premises

2. Business or customer name

The registered business name

3. Address of qualifying premises

The full address and postcode of the qualifying premises

4. Registered charity number

Include this number if you're a registered charity

5. Registered VAT Number

Include your business VAT registration number

6. Relevant fuel type

Tick one box or both if this certificate covers gas and electricity and we supply both fuels to the qualifying premises

7. MPAN (Meter Point Administration Number) and MPRN (Metering Point Reference Number)

You can find these numbers on your latest bill or Order Confirmation Pack

8. Qualifying usage type

Tick the box that best describes your current status

9. Percentage of total consumption

The total amount of gas and/or electricity use that qualifies for the reduced VAT rate (expressed as a percentage)

10. Effective date

The date from which you're entitled to be charged the new VAT rate

Section 1 – Customer information

1 Customer account number:

2 Business or customer name:

3 Address of qualifying premises:

4 Registered charity number (if applicable):

5 Registered VAT number:

6 Please tick relevant fuel type: ☐ Gas ☐ Electricity

Electricity MPAN number (if applicable):

Gas MPRN number (if applicable):

Section 2 – Qualifying details. Complete Part A or Part B or Part C

Part A: Domestic use

By completing Part A I confirm that my use of the property qualifies as domestic use or part-domestic use as per paragraph 3.2 of VAT Notice 701/19 on the HMRC website: www.gov.uk

8 ☐ Domestic use ☐ Part-domestic use

9 Percentage:

10 Effective date:

*If you ticked Part A, you **must** complete Section 3 before we can process your certificate. We will not be able to process your certificate unless you complete the percentage and date sections above.*

Part B: Charity non-business use

By completing Part B I confirm that I have read HMRC published notices (Notice 701/1 "The VAT Guide" & Notice 701/1 "Charities") on the HMRC website (www.gov.uk) and I understand the definition of "non-business use" in relation to this property and my use qualifies as follows:

☐ Charitable non-business use

Percentage:

*If you ticked Part B, you **must** complete Section 4 before we can process your certificate. We will not be able to process your certificate unless you complete the percentage and date sections above.*

Part C: Business use

☐ I use the property for business use only and understand that no certificate is required

What to do next

When you've completed all sections, simply post it to British Gas, Business Customer Operations, Winnall Down, Alresford Road, Winchester, SO21 1FP

For more information about VAT applicable to energy supplies, contact HMRC VAT general enquiries on **0300 200 3700** or visit hmrc.gov.uk where VAT Notice 701/19: Fuel and Power can be found.

VAT Certificate



VAT Certificate for premises qualifying for the reduced rate of VAT on the supply of energy.

If you are using your property solely for business purposes you **do not** need to complete this form, your account will be set up on a default VAT rate of 20%. If you're eligible for a reduced rate, please complete and return this form so we can set up your account correctly.

Section 1 – Customer information

Customer account number: _____

Business or customer name: _____

Address of qualifying premises: _____

Registered charity number (if applicable): _____

Registered VAT number: _____

Please tick relevant fuel type: Gas Electricity

Electricity MPAN number (if applicable): _____

Gas MPRN number (if applicable): _____

Section 2 – Qualifying details. Complete Part A or Part B or Part C

Part A: Domestic use

By completing Part A I confirm that my use of the property qualifies as domestic use or part-domestic use as per paragraph 3.2 of VAT Notice 701/19 on the HMRC website at [gov.uk](https://www.gov.uk)

Domestic use Part-domestic use

Percentage: _____

Effective date: _____

If you ticked Part A, you **must** complete Section 3 before we can process your certificate. We will not be able to process your certificate unless you complete the percentage and date sections above.

Part B: Charity non-business use

By completing Part B I confirm that I have read HMRC published notices (Notice 700 "The VAT Guide" & Notice 701/1 "Charities") on the HMRC website at [gov.uk](https://www.gov.uk) and I understand the definition of "non-business use" in relation to this property and my use qualifies as follows:

Charitable non-business use Charitable business and non-business use

Percentage: _____ Effective date: _____

If you ticked Part B, you **must** complete Section 4 before we can process your certificate. We will not be able to process your certificate unless you complete the percentage and date sections above.

Part C: Business use

I use the property for business use only or I use this property for non business use and I am not a charity and I understand that I do not need to complete and return this certificate and VAT will be charged at 20%

Examples of properties which HMRC consider business use:

Shop incl. charity shop	Leisure centre	Prison	Hotel
Office or factory	Hospital, GP surgery or health centre	Qualifying school i.e. community/local authority, private day nursery, independent school that does not provide staff or student accom.	

Section 3 – My domestic/part-domestic property is being used for:

Care home	Children's home	Student accom.	Hospital staff accom.
Landlord residential accom.	Housing assoc.	Armed forces residential accom.	Embassy with residential accom.
Convent or monastery	Caravan park	Self-catering holiday let	Bed & Breakfast or guest house
Domestic accom. above a shop, pub or restaurant		Domestic accom. w/home office	Farm
Institution that is the sole or main residence for at least 90% of residents		Other:	

Section 4 – My charitable/non-charitable property is being used for:

Place of worship	Reg. non-business charity	Hospice	Scout hut
Refuge centre	Animal sanctuary	Church or village hall, com. centre	Reg. charitable theatre
Reg. sports assoc.	Qualifying school i.e. free school, academy, voluntary aided and controlled school, faith school, foundation and foundation special needs school, grant maintained (integrated) school, self-governing school, city technology college		
Other:			

Section 5 – Declaration

I certify that the information provided is correct and complete. I agree to inform British Gas if there is any significant change in circumstances. I understand that any incorrect statement may make me liable to a financial penalty under the VAT Act 1994, as amended. I confirm that I meet the conditions set out in the VAT regulations which entitle me to be charged 5% on all or part of my energy supply as declared.

Signed by the customer (or on behalf of the customer by an authorised signatory):

NB: Signatures are only required on forms which are submitted by post. If you send this form to us electronically, you may be asked to supply a signature at a later date.

Signed: _____

Date: _____

Full name (block capitals): _____

Customer address: _____

Position held: _____

Contact no: _____

Email: _____

Frequently asked questions

What types of businesses are charged the lower rate of VAT?

Gas and electricity that is supplied for domestic use or to charities for non-business purposes. Also, certain businesses with low energy use are charged at the 5% VAT rate, but may revert back to 20% if their consumption changes. Where the reduced rate of VAT is charged, Climate Change Levy (CCL) - the government's energy tax - does not apply.

In all other cases, supplies of energy to business customers should be charged at the standard rate of VAT - currently 20%. CCL should also be charged at the full rate, unless the supply qualifies for an exemption or reduction. There are some supplies that are charged at 0% VAT, for example, supplies to visiting NATO forces who have provided us with PRIV 46/7.

Will one VAT Certificate cover all of my premises?

You can complete a separate VAT Certificate for each property that qualifies for the changed rate of VAT. Or if you prefer, you can complete a Group VAT Declaration spreadsheet and Certifying Document. Just get in touch using the contact details on your latest bill, and ask us to email these documents to you.

Will one VAT Certificate cover both my gas and electricity?

You can use this form to apply for a change in your VAT rate for gas and electricity, providing we are the current energy supplier for both fuel types.

Can I just call you?

We need a signed document to meet our regulatory obligations. You can either post your completed VAT Certificate to British Gas, Business Customer Operations, Winnall Down Farm, Alresford Road, Winchester SO21 1FP.

Where can I get help to complete the VAT Certificate?

Please refer to paragraph 3.5 of VAT Notice 701/19 on the HMRC website at [gov.uk](https://www.gov.uk).

How long will you back date my VAT changes if I send you a certificate after the qualifying date?

For micro businesses we'll make changes for a maximum of twelve months from the date we receive a valid VAT Certificate.

I'm moving out soon. Do I need to complete this VAT Certificate?

If you haven't already, you'll need to complete and return a VAT Certificate for your current premises. We'll update your account and re-bill all charges going back twelve months from the date we received your VAT Certificate to the date we stopped supplying your fuel, and we'll aim to do this for you in 28 days.

If your new property qualifies for the reduced VAT rate of 5% (either in full or in part), then you'll need to complete and return a new VAT certificate for the new premises. If you're not eligible for the reduced rate, or the percentage of your qualifying use at 5% VAT has changed, then there will be a change to your bills for your new property to reflect the correct VAT rate(s).

Will I need to submit a new form periodically?

Your VAT rate will stay the same unless the situation changes. You'll need to submit a new certificate if:

- The qualifying percentage gas and or electricity use changes
- You move premises
- You leave British Gas for a period of time