



# VAT certificate to POZITIVE ENERGY

In respect of Premises qualifying for reduced rate of Value Added Tax (VAT)

## Section 1: Details of your Premises - The fields in this section must be completed

### Account reference

(Account number, MPAN\* or MPRN)

If you have multiple account references, please can you indicate how many in the box to the right and complete our 'additional information' form over the page. This is where you'll be able to list all your other details.

Company or  
Organisation name

Site address

VAT Registration Number

### Basis of Claim for Reduced VAT Rate (Must tick one box only)

Further information about the basis of your claim can be found on the Customer Declaration.

Domestic ☐

Relevant Residential ☐

Charitable non-business ☐

### Use of Premises

For example: Student  
accommodation

### What percentage of your consumption is eligible for reduced rate of VAT?

Please enter a whole number not exceeding 100

%

### Date from which above percentage should be applied

We cannot backdate more than 4 years from the date the declaration is processed

## Section 2: Charities - Please complete if this is applicable to your Organisation

Including Religious Organisations.

Registered Charity number

If the organisation is a registered charity please quote the charity number above. If the Organisation is considered to be of a charitable status but not a registered charity, please provide details of charitable status below:-

## Section 3: Declaration - The fields in this section must be completed

I certify that I have read and understood the Customer Declaration and that the information I have provided is correct and complete.

I undertake to inform Pozitive Energy Ltd. if there is any significant change in the circumstances.

I understand that any incorrect statement may make me liable to a financial penalty under the VAT Act 1994.

Full name of signatory (please print)

Position held in Company or Organisation:

Signed:

Date:

\*Please provide the last 13 digits of your MPAN.

Please email your completed form to [admin@pozitive.energy](mailto:admin@pozitive.energy)



## Additional information form

You'll only need to complete this form if you have **multiple account references**

In respect of Premises qualifying for reduced rate of VAT, please complete and return this form with your signed VAT certificate.

Account reference (Account number, MPAN or MPRN)	Site address	Use of Premises For example: Student accommodation	What percentage of your consumption is eligible for reduced rate of VAT and from which date should this be applied?	
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# 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 (i.e. Domestic or Charitable non-business) then the certificate over the page should be completed and returned to Pozitive Energy Ltd.

If 60% or more of the energy supply is for 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 1000 kWh of electricity or less each month, or 4397 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 Pozitive Energy Ltd. of any change in circumstances affecting the declaration. The declaration will be applied following receipt by Pozitive Energy Ltd. 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;
    - (c) a supply to a person at any premises of piped gas where the gas (together with any other piped gas provided to him at the premises by the same supplier) was not provided at a rate exceeding 4397 kilowatt hours a month;
    - (g) a supply of electricity to a person at any premises where the electricity (together with any other electricity provided to him at the premises by the same supplier) was not provided at a rate exceeding 1000 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, or part of 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 members of 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.