

CERTIFICATE TO E.ON

In respect of premises qualifying

For reduced rate of Value Added Tax



In respect of premises qualifying for reduced rate of Value Added Tax

Electricity Customer Reference Number:														
Gas Customer Reference Number:														

Property Details

Name	
Address	

VAT Registration Number:														
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Basis of Claim for Reduced VAT Rate (Must tick one box only)

Domestic	<input type="checkbox"/>	Relevant Residential	<input type="checkbox"/>	Charitable non-business	<input type="checkbox"/>
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Use of Property (To be completed in all cases)	
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What percentage of your consumption is eligible for reduced rate of VAT (Please enter a WHOLE number not exceeding 100)		%	MUST BE COMPLETED
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Date from which above percentage should be applied. (we cannot backdate more than 4 YEARS)		/ /	MUST BE COMPLETED
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Registered Charity number:	
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Charities Including Religious Organisations.

If the organisation is a registered charity 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:-

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Declaration

I certify that the information given above is correct and complete.

I undertake to inform E.ON 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 as amended.

Full name of signatory
(please print):

Status held in Business or Organisation:

Signed:

Date:

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 overleaf should be completed and returned to E.ON.

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 overleaf.**

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 E.ON of any change in circumstances affecting the declaration. The declaration will be applied to the next and future bills following receipt by E.ON, but not bills previously rendered. If you are a charity and unsure of what constitutes non-business activity, you should contact Customs and Excise 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.