

Appendix 6

CERTIFICATES/DECLARATION

Use of a building for a relevant residential/charitable purpose

Certificate for zero-rated and reduced-rated building work
1. Address of the building:
2. Name and address of organisation receiving the building works: VAT Registration number (if registered): Charity registration (if registered):
3. Date of completion (or estimated date of completion) of the work: Value (or estimated value) of the supply: £ Name, address and VAT registration number of building contractor:
4. I have read the relevant parts of Notice 708 <i>Buildings and construction</i> and certify that this organisation (in conjunction with any other organisation where applicable) will use the building, or the part of the building, for which zero-rating is being sought solely for (tick as appropriate): <ul style="list-style-type: none">• a relevant charitable purpose, namely by a charity in either or both of the following ways:<ul style="list-style-type: none">(a) otherwise than in the course or furtherance of business, or <input type="checkbox"/>(b) as a village hall or similarly in providing social or recreational facilities for a local community. <input type="checkbox"/>• a relevant residential purpose, namely as:<ul style="list-style-type: none">(a) a home or other institution providing residential accommodation for children, <input type="checkbox"/>(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, <input type="checkbox"/>(c) a hospice, <input type="checkbox"/>(d) residential accommodation for students or school pupils, <input type="checkbox"/>(e) residential accommodation for members of any of the armed forces, <input type="checkbox"/>(f) a monastery, nunnery or similar establishment, or <input type="checkbox"/>(g) an institution which is the sole or main residence of at least 90 per cent of its residents; and will not be used as a hospital, prison or similar institution or an hotel, inn or similar establishment <input type="checkbox"/>

5. I certify that:

- the information given is complete and accurate; and
- if the building, or a part of the building, for which zero-rated supplies have been obtained, is let or otherwise used for a purpose which is not solely for a relevant residential purpose or relevant charitable purpose within a period of 10 years from the date of its completion, a taxable supply will have been made, and this organisation will account for tax at the standard rate.

Name (print): Position held:

Signed: Date:

Alterations to building to aid handicapped persons

Eligibility declaration by a charity

Customer

If you are in any doubt as to whether you are eligible to receive goods or services zero-rated for VAT you should consult VAT Notice 701/7 VAT reliefs for disabled people or contact the National Advice Service before signing the declaration.

I (full name and status in charity)

of (name and address of charity)

.....

declare that the charity named above is receiving from: (name and address of supplier)
(*delete words not applicable)

* the following goods which are to be made available to a disabled person or persons for domestic or their personal use:
(description of goods)

* the following services to adapt goods to suit the condition of a disabled person to whom the goods are to be made available:
(description of services and goods)

* the following services of installation, repair or maintenance of goods:
(description of services and goods)

* the following building alterations at (address of building):
(description of alterations).

* the services of monitoring a personal alarm call system

and I claim relief from value added tax.

..... (Signature)

..... (Date)

Supplier

I (full name)

of (address)

.....

am supplying to the charity named above (*delete words not applicable):

* the following goods which are to be made available to a disabled person or persons for domestic or their personal use:
(description of goods)

* the following services to adapt goods to suit the condition of a disabled person to whom the goods are to be made available:
(description of services and goods)

* the following services of installation, repair or maintenance of goods:
(description of services and goods)

* the following building alterations at (address of building):
(description of alterations).

* the services of monitoring a personal alarm call system

..... (Signature)

..... (Date)

Declaration in respect of qualifying supplies of fuel and power

Supplies of fuel and power to educational institutions are taxed at the reduced rate if the institution has charitable status and is receiving the supply for non-business use.

Fuel and power supplied to separate residential premises for the accommodation of pupils and students is taxed at the reduced rate. Where the residential quarters form part of the main building, the supply partly qualifies for the reduced rate

Suppliers of fuel and power for mixed use will want to obtain a certificate from the College that declares what percentage of the fuel and power is - or will be - put to a qualifying use.

The College must provide a separate certificate for each supply of fuel and power to separate premises.

The following information should be shown on the certificate:

- suppliers name and address;
- the College's name, address and - if applicable - VAT registration number;
- the address of the premises to which the supply relates;
- the amount of qualifying use expressed as a percentage of the total use. A precise percentage should always be given - do not say "over 60%" or use any similar form of words; and
- a declaration given by a responsible officer or official of the College as to the truth and accuracy of the facts given. This should include:
 - (a) the signature, name, and position of the person giving the declaration;
 - (b) the date on which it is made; and
 - (c) an endorsement that the customer has read and understood the guidance, and that they know they must notify the supplier if there is a change in the qualifying use.

The College should retain a copy of the certificate and related calculations, schedules and any other relevant documents, so that HM REVENUE & CUSTOMS can see these if required. Providing an incorrect certificate can result in a financial penalty or repay any VAT that has been undercharged.