

VAT CERTIFICATE FOR YÜ ENERGY



ENERGY

If you are unsure as to which VAT rate is applicable to your premises, please contact us on 0115 975 8258 or alternatively you can contact your local Customs & Excise Office or visit www.hmrc.gov.uk

Account Information

Account No
Company Name
T/A
Supply Address
Postcode
VAT Registration Number
Type of Business

Reason for claiming 5% reduced VAT

<input type="checkbox"/>	Nursing / Care / Residential Home
<input type="checkbox"/>	Business Premises with domestic living accommodation. Please state domestic amount <input type="text"/> %
<input type="checkbox"/>	Charitable Organisation. <input type="text"/> Charity registration number
<input type="checkbox"/>	Private Dwelling
<input type="checkbox"/>	Other (please specify) <input type="text"/>

I certify that the information provided is correct and complete and I agree to inform Yü Energy if there is any significant change in circumstances. I understand that if I make an incorrect statement I may be liable to a financial penalty under the VAT Act 1994 (as amended).

Print Name _____

Position _____

Signature _____

Date _____

Please complete and return this form by either email, fax or by post.

Email: customercare@yuenergy.co.uk **Fax:** 0115 975 8259

Post: Yü Energy, CPK House, 2 Horizon Place, Nottingham Business Park, Mellors Way, Nottingham, NG8 6PY

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 Yü Energy.

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 33 kWh of electricity or less daily, or 145 kWh or less of gas daily, 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 Yü Energy of any change in circumstances affecting the declaration. The declaration will be applied to the next and future bills following receipt by Yü Energy, 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 -
 - coal gas, water gas, producer gases or similar gases;
 - electricity, heat or air-conditioning.
- Notes:
 - 3 "Qualifying Use" means,
 - domestic use; or
 - 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;
 - building, or part of a building, that consists of a dwelling or number of dwellings;
 - a building, or part of a building, used for a relevant residential purpose;
 - self-catering holiday accommodation;
 - a caravan, or;
 - 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.