

# VAT ON WATER DECLARATION FORM

HM Revenue and Customs (HMRC) requires us to ensure that we are correctly charging VAT on water services.

To confirm your position, we would be grateful if you could complete the attached SIC form and return it to us via email to [customerservices@yuenergy.co.uk](mailto:customerservices@yuenergy.co.uk) or post to:

Customer Services Department, CPK House, 2 Horizon Place,  
Nottingham Business Park, Mellors Way, Nottingham, NG8 6PY

It is possible that we will not have to charge VAT on your water services, but we are unable to make an assessment of your position without your completed form.

If you do not return this form, we are required by HMRC to charge VAT by default on your water services.

HMRC has chosen the 1980 Standard Industrial Classification (SIC) activity codes as a method of identifying which groups of customers must be charged VAT on their water services.

**By completing the attached form, you will help us establish the correct SIC code for your organisation.**

If you have several sites, the SIC code for your largest business activity must be applied to all your sites including domestic properties. Please do not change the SIC code for the business activity conducted at each site. If the water bill should be addressed to the occupier of a domestic property, please return the form with a note so that we can correct our records.

**Please help us by returning this form within 14 days. If you have any questions about this form, please contact us at [customerservices@yuenergy.co.uk](mailto:customerservices@yuenergy.co.uk).**

Your SIC code is only used to see if we must charge VAT on the water we supply to you and different rules apply to our other charges. Our wastewater charges are normally Zero Rated. VAT may apply to our charges for making new water and sewer connections but this depends on the type of building to be connected.

# THANK YÜ

# STANDARD INDUSTRIAL CLASSIFICATION (SIC) FORM



Please complete and return this form within 14 days.

Failure to complete this questionnaire will result in you being liable for VAT by default.

## Account Information

Customer Reference Number
Company Name
Billing Address
SIC Code
Are you registered for VAT (Yes/No)
Are you a Micro Business (Yes/No) **

\*\* The European Commission defines a Micro Business for the purposes of water supply as one that has fewer than 10 employees and a turnover or balance sheet total of less than €2m

## Contact Information

Please complete and return this form to us within 14 days. You can post or email the completed form to us at the addresses below:

**Email:** customerservices@yuenergy.co.uk

**Post:** Customer Services Department, CPK House, 2 Horizon Place, Nottingham Business Park, Mellors Way, Nottingham, NG8 6PY

**Phone:** 0115 975 8258

Offices are open Monday to Friday 9am - 5:30pm

**Print Name** \_\_\_\_\_

**Signature** \_\_\_\_\_

**Date** \_\_\_\_\_

I certify that the information provided in this form is correct to the best of my knowledge. If this is not the case I understand that Yu Energy reserves the right to issue revised accounts based on any revised information. If I submit a false declaration I accept that this may lead to penalties being imposed by HMRC and unpaid VAT being recovered by HMRC.

# STANDARD INDUSTRIAL CLASSIFICATION

## Division 0: Agriculture, Forestry and Fishing

- 010 - Agriculture and Horticulture
- 020 - Forestry
- 030 - Fishing

## Division 1: Energy & Water Supply Industries

- 111 - Coal Extraction and Manufacture of solid fuels
- 120 - Coke Ovens
- 130 - Extraction of Mineral oil and Natural Gas
- 140 - Mineral Oil Processing
- 152 - Nuclear Fuel Production

## Production and Distribution of Electricity, Gas and Other Forms of Energy

- 161 - Production and Distribution of Electricity
- 162 - Public Gas Supply
- 163 - Production and Distribution of Other Forms of Energy
- 170 - Water supply Industry

## Division 2: Extraction of Minerals and Ores Other than Fuels; Manufacture of Metals, Mineral Products and Chemicals

- 210 - Extraction and Preparation of Metalliferous Ores

### Metal Manufacturing

- 221 - Iron and Steel Industry
- 222 - Steel Tubes
- 223 - Drawing, Cold Rolling Cold Forming of Steel
- 224 - Non-Ferrous Metals Industry

### Extraction of Minerals Not Elsewhere Specified

- 231 - Extraction of Stone, Clay, Sand and Gravel
- 233 - Salt Extraction and Refining
- 239 - Extraction of Other Minerals Not Elsewhere Specified

### Manufacturing of Non-Metallic Mineral Products

- 241 - Structural Clay Products
- 242 - Cement, Lime, and Plaster
- 243 - Building Products of Concrete, or Plaster
- 244 - Asbestos Goods
- 242 - Cement, Lime, and Plaster
- 243 - Building Products of Concrete, or Plaster
- 244 - Asbestos Goods

- 245 - Working of Stone and Other Non-Metallic Minerals not elsewhere specified

- 246 - Abrasive Products
- 247 - Glass and Glassware
- 248 - Refractory and Ceramic Goods

### Chemical Industry

- 251 - Basic Industrial Chemicals
- 255 - Paints, Varnishes and Printing Ink
- 256 - Specified Chemical Products mainly for Industrial and Agricultural Purposes
- 257 - Pharmaceutical Products
- 258 - Soap and Toilet Preparations
- 259 - Specialised Chemical Products mainly for Household and office use
- 260 - Production of Man-Made Fibres

## Division 3: Metal Goods, Engineering and Vehicles Industries Manufacture of Metal Goods Not Elsewhere Specified

- 311 - Foundries
- 312 - Forging, Pressing and Stamping
- 313 - Bolts, Nuts, etc. Springs, Non-Precision Chains: Metals Treatment
- 314 - Metal Doors, Windows, etc
- 316 - Hand Tools and Finished Metal Goods

### Mechanical Engineering

- 320 - Industrial Plant and Steelwork
- 321 - Agricultural Machinery and Tractors
- 322 - Metal Working Machine Tools and Engineers' Tools
- 323 - Textile Machinery
- 324 - Machinery for the Food, Chemical and Related Industries; Process Engineering Contractors
- 325 - Mining Machinery Construction and Mechanical Handling Equipment
- 326 - Mechanical Power Transmission Equipment
- 327 - Machinery for the Printing, Paper, Wood, Leather, Rubber. Glass and Related Industries, Laundry and Dry Cleaning Machinery
- 328 - Other Machinery and Mechanical Equipment
- 329 - Ordnance, Small Arms and Ammunition
- 330 - Manufacture of Office Machinery and Data Processing Equipment

# STANDARD INDUSTRIAL CLASSIFICATION

- 328 - Other Machinery and Mechanical Equipment
- 329 - Ordnance, Small Arms and Ammunition
- 330 - Manufacture of Office Machinery and Data Processing Equipment

## Electrical and Electronic Engineering

- 341 - Insulated Wires and Cables
- 342 - Basic Electrical Equipment
- 343 - Electrical Equipment for Industrial use and Batteries and Accumulators
- 344 - Telecommunication Equipment, Electrical Measuring Equipment

## Electronic Capital Goods and Passive Electronic Components

- 345 - Other Electronic Equipment
- 346 - Domestic Type Electric Appliances
- 347 - Electric Lamps and Other Electric Lighting Equipment
- 348 - Electrical Equipment Installation

## Manufacture of Motor Vehicles and Parts Thereof

- 351 - Motor Vehicles and their Engines
- 352 - Motor Vehicle Bodies, Trailers and Caravans
- 353 - Motor Vehicle Parts

## Manufacture of Other Transport Equipment

- 361 - Shipbuilding and Repairing
- 362 - Railway and Tramway Vehicles
- 363 - Cycles and Motorcycles
- 364 - Aerospace Equipment Manufacturing and Repairing
- 365 - Other Vehicles

## Instrument Engineering

- 371 - Measuring, Checking and Precision Instruments and Apparatus
- 372 - Medical and Surgical Equipment and Orthopaedic Appliances
- 373 - Optical Precision Instruments and Photographic Equipment
- 374 - Clocks, Watches and Other Timing Devices

## Division 4: Other Manufacturing Industries

### Food, Drink and Tobacco Manufacturing Industries

- 411 - Organic Oils and Fats (Other than Crude Animal Fats)
- 412 - Slaughtering of Animals and Production of Meat and By Products
- 413 - Preparation of Milk and Milk Products
- 414 - Processing of Fruit and Vegetables
- 415 - Fish Processing
- 416 - Grain Milling
- 418 - Starch
- 419 - Bread, Biscuits and Flour Confectionery
- 420 - Sugar and Sugar By-Products
- 421 - Ice Cream, Cocoa, Chocolate and Sugar Confectionery
- 422 - Animal Feeding Stuffs
- 423 - Miscellaneous Foods
- 424 - Spirit Distilling and Compounding
- 426 - Wines, Cider and Perry
- 427 - Brewing and Malting
- 428 - Soft Drinks
- 429 - Tobacco Industry

### Textile Industry

- 431 - Woollen and Worsted Industry
- 432 - Cotton and Silk Industries
- 433 - Throwing, Texturing etc. of Continuous Filament Yarn
- 434 - Spinning and Weaving of Flax, Hemp and Ramie
- 435 - Jute and Polypropylene Yarns and Fabrics
- 436 - Hosiery and Other Knitted Goods
- 437 - Textile Finishing
- 438 - Carpets and Other Textile Floor Covering
- 439 - Miscellaneous Textiles

### Manufacture of Leather and Leather Goods

- 441 - Leather (Tanning and Dressing) and Fellmongery
- 442 - Leather Goods

### Footwear and Clothing Industries

- 451 - Footwear
- 453 - Clothing, Hats and Gloves
- 455 - Household Textiles and Other Made up Textiles
- 456 - Fur Goods

# STANDARD INDUSTRIAL CLASSIFICATION

## Timber and Wooden Furniture Industries

- 461 - Sawmilling, Planing etc. of wood
- 462 - Manufacture of Semi-Finished Wood Products and Further Processing and Treatment of Wood
- 463 - Builder's Carpentry and Joinery
- 464 - Wooden Containers
- 465 - Other Wooden Articles (Except Furniture)
- 466 - Articles of Cork and Plaiting Materials, Brushes and Brooms
- 467 - Wooden and Upholstered Furniture and Office Fittings

## Manufacture of Paper, Paper Products, Printing and Publishing

- 471 - Pulp, Paper and Board
- 472 - Conversion of Paper and Board
- 475 - Printing and Publishing

## Processing of Rubber and Plastics

- 481 - Rubber Products
- 482 - Retreading and Specialist Repairing of Rubber Tyres
- 483 - Processing of Plastics

## Other Manufacturing Industries

- 491 - Jewellery and Coins
- 492 - Musical Instruments
- 493 - Photographic and Cinematographic Processing laboratories
- 494 - Toys and Sports Goods
- 495 - Miscellaneous Manufacturing Industries

## Division 5: Construction

### Construction

- 500 - General Construction and Demolition Work
- 501 - Construction and Repair of Buildings
- 502 - Civil Engineering
- 503 - Installation of Fixtures and Fittings
- 504 - Building Completion Work

## Division 6: Distribution, Hotels, Catering and Repairs Wholesale Distribution (Except Dealing in Scrap and Waste Materials)

- 611 - Wholesale Distribution of Agricultural Raw Materials, Live Animals, Textile Raw Materials and Semi Materials

- 612 - Wholesale Distribution of Fuels, Ores, Metals and Industrial Materials

- 613 - Wholesale Distribution of Timber and Building Materials
- 614 - Wholesale Distribution of Machinery, Industrial Equipment and Vehicles
- 615 - Wholesale Distribution of Household Goods, Hardware and Ironmongery
- 616 - Wholesale Distribution of Textiles, Clothing, Footwear and Leather Goods
- 617 - Wholesale Distribution of Food, Drink and Tobacco
- 618 - Wholesale Distribution of Pharmaceutical Medical and Other Chemists' Goods
- 619 - Other Wholesale Distribution including General Wholesalers

## Dealing in Scrap and Waste Materials

- 621 - Dealing in Scrap Metals
- 622 - Dealing in Other Materials or General Dealers
- 630 - Commission Agents

## Retail Distribution

- 641 - Food Retailing
- 642 - Confectioners, Tobacconists and Newsagents; Off-licences
- 643 - Dispensing and Other Chemists
- 645 - Retail Distribution of Clothing
- 646 - Retail Distribution of Footwear and Leather Goods
- 647 - Retail Distribution of Furnishing Fabrics and Household Textiles
- 648 - Retail Distribution of Household Goods, Hardware and Ironmongery
- 651 - Retail Distribution of Motor Vehicles and Parts
- 652 - Filling Stations (Motor fuel and Lubricants)
- 653 - Retail Distribution of Books, Stationery, and Office Supplies
- 654 - Other Specialised Retail Distribution (Non-Food)
- 656 - Mixed Retail Businesses

## Hotels and Catering

- 661 - Restaurants, Snack Bars, Cafes and Other Eating Places
- 662 - Public Houses and Bars
- 663 - Night Clubs and Licensed Clubs
- 664 - Canteens and Messes
- 665 - Hotel Trade
- 667 - Other Tourist and Short-Stay Accommodation

# STANDARD INDUSTRIAL CLASSIFICATION

## Repair of Consumer Goods and Vehicles

- 671 - Repair and Servicing of Motor Vehicles
- 672 - Repair of Footwear and Leather Goods
- 673 - Repair of Other Consumer Goods

## Division 7: Transport and Communication

- 710 - Railways

### Other Inland Transport

- 721 - Scheduled Road Passenger Transport and Urban Railways
- 722 - Other Road Passenger Transport
- 750 - Air Transport

### Supporting Services to Transport

- 761 - Supporting Services to Inland Transport
- 763 - Supporting Services to Sea Transport
- 764 - Supporting Services to Air Transport
- 770 - Miscellaneous Transport Services and Storage Not Elsewhere Specified
- 790 - Postal Services and Telecommunications

## Division 8: Banking, Finance, Insurance, Business Services and Leasing Banking and Finance

- 814 - Banking and Bill-Discounting
- 815 - Other Financial Institutions
- 820 - Insurance, Except for Compulsory Social Security

### Business Services

- 831 - Activities Auxiliary to Banking and Finance
- 832 - Activities Auxiliary to Insurance
- 834 - House and Estate Agents
- 835 - Legal Services
- 836 - Accountants, Auditors and Tax Experts
- 837 - Professional and Technical Services Not Elsewhere specified
- 838 - Advertising
- 839 - Business Services

### Renting of Movables

- 841 - Hiring out Agricultural and Horticultural Equipment
- 842 - Hiring out Construction Machinery and Equipment
- 843 - Hiring out Office Machinery and Furniture
- 846 - Hiring out Consumer Goods

- 848 - Hiring out of Transport Equipment

- 849 - Hiring out other Movables

- 850 - Owning and Dealing in Real Estate

## Division 9: Other Services Public Administration, National Defence and Compulsory Social Security

- 911 - National and Local Government Services

- 912 - Justice

- 913 - Police

- 914 - Fire Services

- 915 - National Defence

- 919 - Social Security

### Sanitary Services

- 921 - Refuse Disposal, Sanitation and Similar Services

- 923 - Cleaning Services

### Education

- 931 - Higher Education

- 932 - School Education (Nursery, Primary and Secondary)

- 933 - Education Not Elsewhere Specified and Vocational Training

- 936 - Driving and Flying Schools

- 940 - Research and Development

### Medical and Other Health Services: Veterinary Services

- 951 - Hospitals, Nursing Homes, etc.

- 952 - Other Medical Care Institutions

- 953 - Medical Practices

- 954 - Dental Practices

- 955 - Agency and Private, Midwives, Nurses, etc.

- 956 - Veterinary Practices and Animal Hospitals

### Other Services Provided to the General Public

- 961 - Social Welfare, Charitable and Communication Services

- 963 - Trade Unions, Businesses and Professional Associations

- 966 - Religious Organisations and Similar Associations

- 969 - Tourist Offices and other Community Services

# STANDARD INDUSTRIAL CLASSIFICATION

## Recreational Services and Other Cultural Services

**971** - Film Production, Distribution and Exhibition 974 - Radio and Television Services, Theatres, etc

**976** - Authors, Music Composers and Other Own Account Artists Not Elsewhere Specified

**977** - Libraries, Museums, Art Galleries, etc.

**979** - Sport and Other Recreational Services

## Personal Services

**981** - Laundries, Dyers and Dry Cleaners

**982** - Hairdressing and Beauty Parlours

**989** - Personal Services Not Elsewhere Specified

**990** - Domestic Services

**000** - Diplomatic Representation, International Organisation, Allied Armed Forces