

Customer Reference			
Site Reference			
Customer or Business Name			
Address of Qualifying premises			
Post Code			
Telephone		Fax	
VAT Registration Number			

Percentage of total gas consumption qualifying for reduced rate % VAT

Reason for Claim. Please Tick Appropriate box
(if one of the boxes below are not ticked, you will not be eligible for and reduction)

Domestic Use	<input type="checkbox"/>	Please see page 2 or refer to VAT Notice 701/19: Fuel and power	
Charitable non-business ¹ use	<input type="checkbox"/>	Please provide Charities Commission Registration Number (if you do not have one please see below ²)	<input type="text"/>

¹ Please refer to paragraph 4.1 of VAT notice 701/1 "Charities" for information on what counts as a non-business activity.

² If you cannot supply a charity number please provide us with evidence of charitable status by a letter of recognition from HMRC and explanation on your headed paper as to why you are eligible for relief. For further information please refer to <https://www.gov.uk/vat-businesses/charging-vat-to-charities>.

This declaration is effective from	Date:
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Declaration

I certify that the information given above is correct and complete. I undertake to inform Regent Gas if there is any significant change in the circumstances stated above. I understand that any incorrect statement may render me liable to a financial penalty under the provisions of the VAT Act 1994, as amended.

Full name of signatory			
Signed		Date	
Company			
Position	Director	Accountant	Senior Manager
Telephone			

*** This Form Needs To Be Signed By a Responsible Person within the Organization ***
Please post the completed form and any relevant/additional documents to Regent Gas, Regent House, Kendal Avenue, Acton, W3 0XA.

Office Use Only

Date Received

System updated:

By:

Extract from Schedule 7A Part1 of the Value Added Tax Act 1994 (as amended)

Meaning of “qualifying use”

In this Group “qualifying use” means—

- (a) Domestic use; or
- (b) Use by a charity otherwise than in the course or furtherance of a business.

Supplies only partly for qualifying use

For the purposes of this Group, where there is a supply of goods partly for qualifying use and partly not—

- (a) If at least 60 per cent. 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.

Supplies deemed to be for domestic use

For the purposes of this Group the following supplies are always for domestic use—

- (a) A supply of not more than one tonne of coal or coke held out for sale as domestic fuel;
- (b) A supply of wood, peat or charcoal not intended for sale by the recipient;
- (c) a supply to a person at any premises of piped gas (that is, gas within item 1(b), or petroleum gas in a gaseous state, provided through pipes) 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 150 therms a month or, if the supplier charges for the gas by reference to the number of kilowatt hours supplied, 4397 kilowatt hours a month;
- (d) A supply of petroleum gas in a liquid state where the gas is supplied in cylinders the net weight of each of which is less than 50 kilogrammes and either the number of cylinders supplied is 20 or fewer or the gas is not intended for sale by the recipient;
- (e) A supply of petroleum gas in a liquid state, otherwise than in cylinders, to a person at any premises at which he is not able to store more than two tonnes of such gas;
- (f) A supply of not more than 2,300 litres of fuel oil, gas oil or kerosene;
- (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.

Other supplies that are for domestic use

For the purposes of this Group supplies not within paragraph 5 are for domestic use if and only if the goods supplied are for use in—

- (a) 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.

Interpretation of paragraph 6

- (1) For the purposes of this Group, “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 per cent. of its residents, except use as a hospital, a prison or similar institution or an hotel or inn or similar establishment.
- (2) For the purposes of this Group “self-catering holiday accommodation” includes any accommodation advertised or held out as such.
- (3) In paragraph 6 “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.

For further guidance please refer:

HMRC VAT notice 701/19

HMRC VAT Helpline 0845 010 9000