

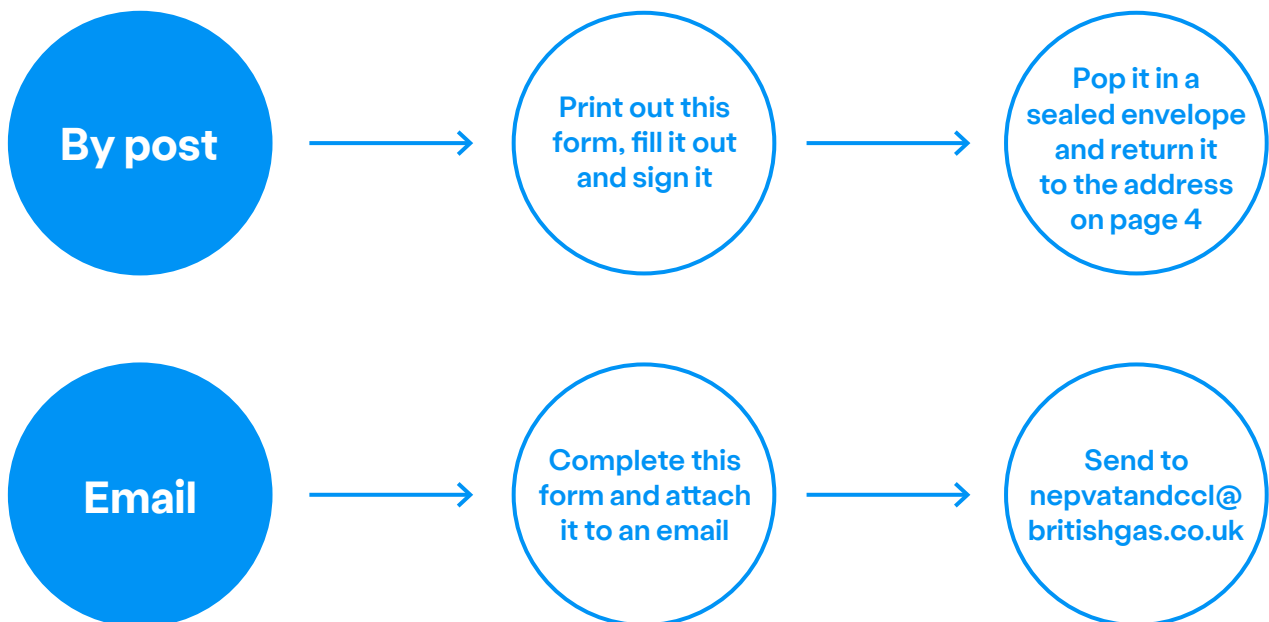
# VAT self-certification

You must fill out this VAT self-certification for your site to notify us of how your usage qualifies for a reduced VAT rate, which portion of the usage qualifies and from what date. Please supply sufficient information and supporting evidence so we can validate and apply the changes to your account. A separate certificate is required for each site and per fuel type supplied (electricity or gas). Our team will be in touch if any more information is required.

Additional forms can be downloaded from our website at:  
[www.britishgaslite.co.uk/faqs](http://www.britishgaslite.co.uk/faqs)

If your VAT status has changed and you no longer qualify for a reduced VAT rate, you'll need to complete this certificate to let us know.

Notify us:



# VAT self-certification

## VAT self-certification for your site qualifying for the reduced rate of VAT on the supply of energy.

If you are eligible for a reduced VAT rate, please complete and return this form so we can set up your account correctly. If you previously qualified for a reduced VAT rate but are now a 100% business user, please use Section 2C below to let us know when your VAT status changed.

### Section 1 – Customer information

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Customer account number:

Business or customer name:

Address of qualifying site:

Registered charity number:  
(if applicable)

Registered VAT number:  
(if applicable)

Please tick relevant fuel type:  Gas or  Electricity

Electricity MPAN number:  
(if applicable)

Gas MPRN number:  
(if applicable)

(You can find these numbers on your latest bill or contract confirmation pack)

### Section 2 – Qualifying details. Complete Part A or Part B or Part C

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#### Part A: Residential use

By completing Part A, I confirm that my use of the property qualifies as residential use or part-residential use as per paragraph 3.2 of VAT Notice 701/19 on the HMRC website: [www.gov.uk](http://www.gov.uk)

Residential use percentage:  
(whole number percentage)

Effective date:  
(DD/MM/YYYY)

If you completed Part A, you must also complete Section 3 before we can process your certificate. We will not be able to process your certificate unless you complete the percentage and date sections above.

#### Part B: Charity non-business use

By completing Part B, I confirm that I have read HMRC published notices (Notice 700 "The VAT Guide" & Notice 701/1 "Charities") on the HMRC website ([www.gov.uk](http://www.gov.uk)) and I understand the definition of "non-business use" in relation to this property and my use qualifies as follows:

Qualifying use percentage:  
(whole number percentage)

Effective date:  
(DD/MM/YYYY)

If you completed Part B, you must also complete Section 4 before we can process your certificate. We will not be able to process your certificate unless you complete the percentage and date sections above.

#### Part C: Business use

This site no longer qualifies for reduced rate as the usage has changed, this applies from the effective date shown below.

Effective date:  
(DD/MM/YYYY)

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## Section 3 – My property is for residential use as follows:

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- |  |   |  |
|--|---|--|
| <input type="checkbox"/> Care home                   | <input type="checkbox"/> Domestic accom. above a shop, pub or restaurant                              | <input type="checkbox"/> Embassy with residential accom. |
| <input type="checkbox"/> Children's home             | <input type="checkbox"/> Institution that is the sole or main residence for at least 90% of residents | <input type="checkbox"/> Self-catering holiday let       |
| <input type="checkbox"/> Landlord residential accom. | <input type="checkbox"/> Student accom.   | <input type="checkbox"/> Domestic accom. w/home office   |
| <input type="checkbox"/> Housing assoc.              | <input type="checkbox"/> Hospital staff accom.  | <input type="checkbox"/> Farmhouse                       |
| <input type="checkbox"/> Convent or monastery        | <input type="checkbox"/> Armed forces residential accom.  | <input type="checkbox"/> Other:                          |
| <input type="checkbox"/> Caravan park                |   | <input type="text"/>                                     |
| <input type="checkbox"/> Hospice                     |   |  |

## Section 3A – Explanation of the percentage split

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This section is mandatory if you've completed section 3. You need to tell us how you calculated the percentage of energy being used for residential use and attach relevant supporting information.

## Section 4 – My business is for charitable use as follows:

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- |   |  |
|---|--|
| <input type="checkbox"/> Place of worship   | <input type="checkbox"/> Reg. non-business charity |
| <input type="checkbox"/> Refuge centre  | <input type="checkbox"/> Scout hut                 |
| <input type="checkbox"/> Church hall  | <input type="checkbox"/> Animal sanctuary          |
| <input type="checkbox"/> Village hall or Community centre   | <input type="checkbox"/> Reg. charitable theatre   |
| <input type="checkbox"/> Qualifying school i.e. free school, academy, voluntary aided and controlled school, faith school, foundation and foundation special needs school, grant maintained (integrated) school, self-governing school, city technology college | <input type="checkbox"/> Other:                    |
|   | <input type="text"/>                               |

## Section 4A – Explanation of the percentage split

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This section is mandatory if you've completed section 4. You need to tell us how you calculated the percentage of energy being used for non-business charitable use and attach relevant supporting information.

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## Section 5 – Declaration

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I certify that the information provided is correct and complete. I agree to inform British Gas if there is any significant change in circumstances. I understand that any incorrect statement may make me liable to a financial penalty under the VAT Act 1994, as amended. I confirm that I meet the conditions set out in the VAT regulations which entitle me to be charged the reduced rate on all or part of my energy supply as declared.

Customer Signature:

(third parties cannot sign on behalf of a customer)

Date (DD/MM/YYYY):

Full name (block capitals):

Position held:

Customer address:

Contact no:

Email:

### Upon completion

Once you have filled out this form, please return it to British Gas, Business Customer Operations, Winnall Down, Alresford Road, Winchester, SO21 1FP.

For more information about VAT applicable to energy supplies, contact HMRC VAT general enquiries on 0300 200 3700 or visit [hmrc.gov.uk](http://hmrc.gov.uk) where VAT Notice 701/19: Fuel and Power can be found.

# Frequently asked questions

## Will one VAT self-certification cover all of my sites?

You can complete a separate VAT self-certification for each property that qualifies for the reduced rate of VAT. Or if you prefer, you can complete a Group VAT Declaration spreadsheet and Certifying Document. If you have multiple sites qualifying for reduced rate that you want to declare in a combined document. Just get in touch using the contact details on your latest bill, and ask us to email these documents to you.

## Will one VAT self-certification cover both my gas and electricity?

A separate VAT self-certification form is required for each qualifying fuel at the site.

Please ensure only one fuel is ticked on the form as incorrect completion of the form will mean it will be rejected.

## Can I just call you?

We need a fully completed and signed self-certification before we can apply the reduced rate on your behalf.

We'll also need the appropriate supporting information for how you calculated the percentage of the site that qualifies.

Post your completed VAT Certificate to British Gas, Business Customer Operations, Winnall Down, Alresford Road, Winchester SO21 1FP.

You can also scan and email your completed self-certification to [nepvatandccl@britishgas.co.uk](mailto:nepvatandccl@britishgas.co.uk)

## Where can I get more information on VAT guidelines?

Please refer to paragraph 3.5 of VAT Notice 701/19 on the HMRC website at [gov.uk](http://gov.uk).

## Will I need to submit a new form periodically?

Your VAT rate will stay the same unless the situation changes. You'll need to submit a new certificate if:

- The qualifying percentage gas or electricity use changes
- You move sites
- You leave British Gas for a period of time.

If the usage at the site changes and no longer qualifies for a reduced rate, please complete a new form using Section 2C to let us know.