

Certas Energy UK Limited - Declaration of Use Certificate

For premises qualifying for "Domestic Use" rating of VAT at the reduced rate

Customer Name

A/c No

Delivery Address

Product/s used:- Heating Oil - Kerosene and / or Gas Oil _____

Percentage Qualifying Use of product being used for Domestic / Residential Heating or Charity non-business Use purposes _____ %

I / We certify that the above information is correct and complete and that it will remain valid until I / we inform **Certas Energy UK Limited**, or any of their successors, of any significant changes in circumstances. I / We understand that any incorrect statement may make me / us liable to a financial penalty under the Finance Act 1985.

Signed _____ Date _____

Full Name of Signatory (Block capitals please) _____ Status _____

VAT Number _____ Charity Reg. No. _____

I / We additionally confirm that I / We do not reclaim any of the VAT charged to me / us for "domestic own use" fuel supplied.

Signed _____ Date _____

Full Name of Signatory (Block capitals please) _____ Status _____

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What is "qualifying use" ? Qualifying use means: "domestic own use" or "charity non-business use"

What is "domestic use" ? Deliveries of heating fuel of 2300 litres in total, known as de minimis, or less are always treated as being made for domestic use, even when the supply is to a business. Supplies of these quantities are automatically taxed at the reduced rate and a Certificate is therefore not required. However, if the supply to a site amounts to greater than 2300 litres on any single delivery then the VAT will be charged at the standard rate. To qualify for the lower rate of VAT to be applied a signed Declaration of Use Certificate is required.

Other supplies that are for domestic use Supplies of heating fuel which exceed the de minimis limits are for domestic own use only if they are for use in a dwelling or certain types of residential accommodation, e.g. children's homes, residential schools, homes providing care for the elderly, disabled etc. Hospitals, prisons, hotels, inns or similar establishments are excluded.

Percentage of Qualifying Use Private dwelling use is usually 100 %. If the fuel used is not totally for Domestic use then the percentage used for this purpose must be declared. Any deliveries of qualifying fuel will be charged VAT at the lower rate and remainder at the standard rate. If the total percentage qualifying is greater than 60% then the whole amount will be charged at the lower rate of VAT.

Charity Non-business Use The lower rate of VAT may be available to Charities but the amount used for business and non-business activities on the same premises will need to be established and stated as a percentage of Qualifying Use.

Interpretation of the Rules

When a difference in the interpretation of the VAT rules arises and the application of the reduced rate of VAT is questionable, then the customer will have to obtain a written ruling from H.M. Revenue & Customs. A copy of the H.M.R.C. ruling will be required before the reduced rate of VAT can be implemented.

Please return to Certas Energy UK Limited, Tryst House, Glenberrie Business Park, Larbert, FK5 4RB

Ref Finance 08/14