

Please use this form to notify us of qualifying use of a site being supplied with gas or electricity.

Qualifying use for the reduced rate of VAT is:

- domestic use or
- non-business use by a charity

Qualifying use is subject to the reduced rate of VAT to the extent that the premises is used for these purposes. Other use of the premises is subject to normal VAT rules as they apply to gas and electricity.

More information on the definition of qualifying use and the VAT treatment of supplies of gas and electricity is available at www.gov.uk

Please submit a separate certificate for each agreement number, site and fuel type, and complete Section 1, Section 2, one of Section 3, 4, or 5, and Section 6.

Section 1

Customer Information

Account number/Invoice Structure Identifier

Agreement number/Site reference ID (starting AGR)

Customer name (company/charity etc)

Billing/correspondence address

Customer contact details

Email and/or phone

VAT registration number

(if applicable)

Charity number

(if applicable)

Section 2 Supply Information

Fuel type

(either gas or electricity)

MPAN/MPRN number(s)

(you can find this on your invoice: electricity supply number next to the large S, or gas meter point reference)

Address of supply premises

Qualifying use percentage

Effective date from which relief should be applied

DD	MM	YY
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Notes

- Your customer business name must be the same as appears on your energy bill/statement.
- The qualifying use percentage refers to the proportion of your use that is qualifying under Section 3 or Section 4 below. It does not refer to the rate of VAT applied to the qualifying use (5%).
- The qualifying use percentage should only be rounded to two decimal places.
- If you're claiming relief for domestic use please complete Section 3.
- If you're claiming relief for non-business use by a charity please complete Section 4.
- If you're notifying us of a site no longer qualifying for relief please complete Section 5.

Section 3 Domestic use

If Section 3 applies, you must **confirm the use of the premises** using the **applicable tick box** below.

- ☐ **Own residence**
- ☐ **Domestic use by a third party** (e.g. supply to a landlord)
- ☐ **Residential care home**
- ☐ **Children's home**
- ☐ **Student accommodation**
- ☐ **Monastery, nunnery or other religious community**
- ☐ **Hospice**
- ☐ **Other** (please provide details)

If other, please provide details

Where claiming relief at less than 100%, please provide details of the method and calculation used to work out the percentage of relief claimed

Section 4

Non-business use by a charity

If Section 4 applies, you must **confirm the use of the premises** using the **applicable tick box** below.

☐

Village hall or community centre

☐

Qualifying school

(free school, academy, voluntary aided/grant maintained, faith school, foundation school, self-governing school)

☐

Further education college

☐

Other

If other, please provide details

Please provide details of non-business activities at the premises

Please provide details of business activities at the premises (e.g. memberships, retail/bar sales, catering, venue hire)

Where claiming relief at less than 100%, please provide details of the method and calculation used to work out the percentage of relief claimed

Section 5

Change of use: site no longer qualifies for relief

☐

No qualifying use at premises

Section 6 Authorisation

Signatory (name)

Signature

Position held (if applicable)

Date

DD	MM	YY
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- ☐ I confirm that I have understood the HMRC guidance regarding the qualifying use relief being claimed
- ☐ I understand that any incorrect statement may make me liable to a financial penalty under the provisions of the VAT Act 1994, as amended
- ☐ I confirm that I will notify SSE Energy Solutions of any change in circumstances which affects the information provided above

General notes

- A separate certificate must be submitted for each agreement number.
- A separate certificate should be submitted for each site and for each fuel type.
- We may accept MPAN/MPRNs qualifying for the same relief percentage under a single customer agreement consolidated in a separate list.
- The relief percentage claimed must be calculated at premises level (not per MPAN/MPRN or on consolidated use at multiple premises).
- Please provide sufficient information to allow validation of the relief percentage claimed. Providing additional information, including back-up calculations, may help us to process your certificate. We may reject inaccurate certificates and issue corrected bills where required.
- Qualifying use does not apply to all charitable use, only charitable use that is "otherwise than in the course or furtherance of business" (non-business use). Examples of business use by charities that do not qualify for relief are fundraising and events, retail/shop sales, catering and venue hire, paid memberships admissions charges and advertising/sponsorship.
- You must inform SSE Energy Solutions of changes in the relief percentage (changes in qualifying use).
- More information regarding VAT on fuel and power, qualifying use and charitable business and non-business activities is available at www.gov.uk
- Relief can be backdated a maximum of four years, from when we have a validated form.

Once you've completed this form, please email it,
along with any supporting documents, to sme.southern.business@sse.com