

Important notice regarding VAT on Energy supplies

Energy supplied for domestic purposes or has a specific exemption under the VAT Act 1994 for qualifying use, is subject to VAT at 5%.

Energy supplied for non-domestic purposes is subject to VAT at the standard rate.

If 60% or more of the energy supplied is for qualifying/exemption use then the whole supply will be subject to VAT at 5%. If less than 60% of the energy supply is for qualifying use, then 5% VAT will be applied to that percentage of the supply, and the remainder at the standard rate.

(Notwithstanding the above, any customer who uses less 12,045 kWh of electricity per year or 52,764 kWh of gas per year will automatically be regarded as domestic and the energy supply will be subject to VAT at 5%.)

VAT form

Customer Declaration Certificate

Please can you complete all sections. If the certificate is not fully completed, we may have to return it to you for further clarification.

Section A: Customer / Property details:

1. So Energy customer account number:
2. Customer Name or Business name:
3. Address supply relates to:
.....
.....
.....
4. VAT registration number (if applicable)
5. Registered charity number (if applicable)

Section B: Supply details and qualifying use

Note: A separate declaration is required per fuel type, per account.

6. Fuel type (note Gas or electric)
7. Electricity MPAN or GAS MPRN*

8. Percentage of total consumption qualifying for the reduced rate of VAT

To the nearest whole number – see below for what constitutes qualifying use

Please note: you must be able to demonstrate to HMRC (if required) that the percentage claiming the reduced rate of VAT is valid for qualifying use.

*Note: Electricity MPAN or GAS MPRN as per page 2 of your bill

9. Type of qualifying use (please tick only one box):

Domestic accommodation**	
Charitable non-business***	
Qualifying educational establishment***	
Other***	

***Note for the above reasons, please provide an explanation in the box below why you believe your supply qualifies for the reduced rate of VAT:

**Note: domestic accommodation includes:

- solely for personal use or use by a third party such as: landlord's domestics supply, job-related accommodation and self-catering holiday accommodation, caravans, houseboats, school and university residential accommodation for students or pupils
- residential home or hospice care or children's homes
- combined domestic and business use

Date at which this qualifying use began:

(If you are unsure of what constitutes qualifying use, please contact HM Revenue & Customs. You can visit the HM Revenue and Customs website for more details www.hmrc.gov.uk.)

Section C: Customer declaration

I certify that the information is correct and complete. I undertake to inform So Energy if there is any significant change in the circumstances stated above. I understand that any incorrect statement may make me liable to a financial penalty under the VAT Act 1994 (as amended).

- 10. Signature
.....
- 11. Print Full name
.....
- 12. Position or status****
.....
- 13. Date signed
.....

****Note: Position or status examples: home-owner, tenant, resident, business owner etc.