

Zero-rated sales and long leases

This certificate has force of law.

Certificate for sales and long leases of zero-rated buildings

1: Address of the building:

2: Name and address of organisation buying, or entering into a long lease on, the building (or part of the building):

VAT Registration number (if registered):

Charity registration (if registered):

3: Date (or estimated date) of purchase or commencement of the lease:

Value (or estimated value) of the supply: £

Name, address and VAT registration number of the developer:

4: I have read the relevant parts of Buildings and construction (VAT Notice 708) and certify that the building, or the part of the building, for which zero rating is being sought will be used solely for (tick as appropriate):

a relevant charitable purpose, namely by a charity in either or both of the following ways:

(a) otherwise than in the course or furtherance of business or

(b) as a village hall or similarly in providing social or recreational facilities for a local community.

a relevant residential purpose, namely as:

a home or other institution providing residential accommodation for children

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

a hospice (as long as that hospice provides some residential accommodation, such as beds for patients)

residential accommodation for students or school pupils

residential accommodation for members of any of the armed forces

a monastery, nunnery or similar establishment or

an institution which is the sole or main residence of at least 90 per cent of its residents

and will not be used as a hospital, prison or similar institution or an hotel, inn or similar establishment.

5: I certify that the information given is complete and accurate and acknowledge that if the building, or the part of the building, for which zero-rated supplies have been obtained, within a period of 10 years from the date of its completion:

- ceases to be used solely for a relevant residential purpose and/or a relevant charitable purpose
- is no longer used to the same extent for a relevant residential purpose and/or a relevant charitable purpose decreases; or
- is disposed of

a taxable supply will have been made, on which this organisation will have to account for VAT at the standard rate.

Name (print):

Position held:

Date:

Signed:

General warning

1: HMRC reserves the right to alter the format of the certificate through the publication of a new notice. You must make sure that the certificate used is current at the time of issue.

Warnings for the issuer

2: You may be liable to a penalty if you issue a false certificate.

3: You are responsible for the information provided on the completed certificate.

Warnings for the developer

4: You must take all reasonable steps to check the validity of the declaration given to you on this certificate.

5: This certificate does not automatically confer zero rating on your sale or long-lease. You must also check that you meet all the conditions for zero rating your supply - see Notice 708 buildings and construction.