

**Certificate C**

**PURCHASE BY AN ELIGIBLE BODY OF GOODS OF A KIND  
DESCRIBED IN ITEM 2 OF GROUP 12 (FOR HANDICAPPED  
PERSONS)**

**PART 1** - to be completed by the purchaser

[tick boxes ☒ as appropriate]

I .....(full name)  
.....(status in organisation)  
of ..... (name and address of  
.....organisation)

which is:

- a Health Authority or Special Health Authority in England or Wales ☐  
a Health Board in Scotland ☐  
a Health and Social Services Board in Northern Ireland ☐  
a hospital whose activities are not carried on for profit ☐  
a research institution whose activities are not carried on for profit ☐  
a charitable institution providing care or medical or surgical treatment ☐  
for handicapped persons  
the Common Services Agency for the Scottish Health Service ☐  
the Northern Ireland Central Services Agency for Health & Social ☐  
Services  
the Isle of Man Health Services Board ☐  
a charitable institution providing rescue or first-aid services ☐  
a National Health Service trust established under Part I of the National ☐  
Health Service and Community Care Act 1990 or the National  
Health Service (Scotland) Act 1978

declare that the above named organisation is buying ☐ or hiring ☐  
from:

..... (name and address of  
..... supplier)

the following:

..... (description of goods  
..... or services)  
.....  
.....

which I believe are goods of a kind described in the VAT Act 1994, Schedule  
8, Group 12, item 2.

or repairs or maintenance of the equipment indicated above ☐

and is paying for this supply with funds provided entirely by a charity or from voluntary contributions.

I have read the guidance in the Customs and Excise VAT Notices 701/6 and 701/7 and apply for zero-rating of the supply under Group 15, items 5 or 6 of the zero-rate Schedule to the VAT Act 1994.

.....(signature and date)

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**The production of this certificate does not authorise the zero-rating of the supply. It is the suppliers responsibility to ensure that the goods/services supplied are eligible before zero-rating them.**

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**PART 2** - for use by the supplier

I have read the guidance in Customs and Excise VAT Notice 701/6 and 701/7 and agree that the goods/services supplied come within the category indicated above (or come within the alternative eligible category of ..... equipment).

.....(signature and date)

**Notes** (eg any steps taken to verify the declared particulars)

