

Certificate I

**PURCHASE FOR *DONATION* TO 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)

declare that I am/the above named organisation is buying from:

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

with funds provided entirely by a charity or from voluntary contributions.

the following:

..... (description of goods)
.....
.....
.....

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

for donation to: (name and address
..... of recipient)
.....
.....

which is:

- | | |
|---|--------------------------|
| a Health Authority or Special Health Authority in England or Wales | <input type="checkbox"/> |
| a Health Board in Scotland | <input type="checkbox"/> |
| a Health and Social Services Board in Northern Ireland | <input type="checkbox"/> |
| a hospital whose activities are not carried on for profit | <input type="checkbox"/> |
| a research institution whose activities are not carried on for profit | <input type="checkbox"/> |
| a charitable institution providing care or medical or surgical treatment for handicapped persons | <input type="checkbox"/> |
| the Common Services Agency for the Scottish Health Service | <input type="checkbox"/> |
| the Northern Ireland Central Services Agency for Health & Social Services | <input type="checkbox"/> |
| the Isle of Man Health Services Board | <input type="checkbox"/> |
| a charitable institution providing rescue or first-aid services | <input type="checkbox"/> |

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 ☐

| | | | |
|------------------------------|--------------------------|----------------------|--------------------------|
| For use in: medical research | <input type="checkbox"/> | veterinary research | <input type="checkbox"/> |
| medical training | <input type="checkbox"/> | veterinary training | <input type="checkbox"/> |
| medical diagnosis | <input type="checkbox"/> | veterinary diagnosis | <input type="checkbox"/> |
| medical treatment | <input type="checkbox"/> | veterinary treatment | <input type="checkbox"/> |

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, item 4 of the zero-rate Schedule to the VAT Act 1994.

.....(signature and date)

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

PART 2 - for use by the supplier

I have read the guidance in Customs and Excise VAT Notice 701/6 and agree that the goods 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)

