

Certificate J

**PURCHASE OF AN UNADAPTED MOTOR VEHICLE FOR
DONATION TO AN ELIGIBLE BODY**

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

..... (name and address of
..... supplier)
the following vehicle:

..... (make of vehicle
..... chassis number
..... registration mark).

which has 7 to 50 seats and will be used by this body mainly to transport

blind ☐ deaf ☐ mentally handicapped ☐ or terminally sick ☐ persons.

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

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

and which provides care for blind, deaf, mentally handicapped or terminally sick persons

I also declare that this supply is being paid for with funds provided entirely by a charity or from voluntary contributions.

I have read the guidance in the Customs and Excise VAT Notice 701/6 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 vehicle supplied is eligible before zero-rating it.

PART 2 - for use by the supplier

I have read the guidance in Customs and Excise VAT Notice 701/6 and agree that the vehicle supplied comes within the description indicated above.

.....(signature and date)

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

