

Certificate N

**IMPORTATION 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 importer

[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 importing 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,

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, item 5 of the zero-rate Schedule to the VAT Act 1994.

.....(signature and date)

PART 2 - for use by Customs and Excise

(Note any steps taken to verify the declared particulars)

