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Alfreton

Derbyshire

DE55 4QJ

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**F.A.O. THE DIRECTOR OF FINANCE**

August 2023

**HM Revenue & Customs declaration – Eligibility certificate for VAT zero-rate relief.**

Dear Sir or Madam

Please find attached the declaration for your completion to obtain VAT zero-rate relief on eligible purchases of goods and services from Supply Chain Coordination Ltd (“SCCL”). The declaration covers the six months of trading from 1 October 2023 to 31st March 2024.

The procedure is the same as before whereby your Finance Director or equivalent responsible person confirms your charitable status within the VAT eligibility rules (as outlined in HMRC’s Notice 706/1) and that goods will be paid for out of charitable funds and are to be used for the approved purpose.

You need to consider whether any of the goods you purchase from SCCL fall outside of the above rules and are liable for VAT at the applicable rate. If this is the case, then we require separate requisition points for you to order both types of goods. This is necessary as SCCL’s system flags a requisition point as being either eligible for zero-rate VAT relief, or not. If you are unsure, please contact Wendy McAndrew on 0115 678 1935 or alternatively, email at credit.control@supplychain.nhs.uk

Please return the completed declaration within 14 days of the date of this letter. Please note, if we do not have a valid certificate you will lose your eligibility status for six months, and VAT will be charged as applicable, until we request confirmation again. Once you have returned the declaration you do not need to send individual VAT zero-rated certificates with each order.

Thank you for your assistance in this matter.

Marie Smith

Ledger Services Team Leader

**For the attention of the Finance Director**

**HM Revenue & Customs declaration – Eligibility certificate for VAT zero-rate relief.**

Period: 1 October 2023 to 30 March 2024

**For existing customers your NHS Supply Chain Account Number: ……………………………….**

 **Requisition Point: ……………………………….**

(For new account applications this will be notified to you following successful application)

1. I confirm that the organisation to whom goods will be supplied by Supply Chain Coordination Ltd (“SCCL”) is **either:**
	1. a charitable institution, evidenced by charity number……………………… **or**
	2. hospital or research institution

*Please cross out the option (a or b) that does not apply to your account - charitable accounts MUST fill in the charity number.*

1. I confirm that the goods will be paid for solely with charitable funds or voluntary contributions.
2. I confirm that the goods will only be used for eligible purposes.
3. I confirm that the above only relates to relevant goods as outlined by HM Revenue & Customs in notice 701/6 or as amended.
4. I confirm we are an Eligible Body as per requirements on following page
5. In the event that it is determined that VAT is correctly chargeable on the goods supplied by SCCL, I confirm that the organisation shall pay SCCL, in addition to the purchase price, the amount of VAT immediately on receipt of the relevant VAT invoice, together with a copy of confirmation that VAT is payable.

**This form must only be signed by the Finance Director or equivalent responsible person.**

Signed Date\_\_\_

Full Name\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_

Position \_\_\_\_\_\_\_\_

Name of Company / Organisation \_\_\_\_\_\_\_\_

Address\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_

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Telephone Number \_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_

E-Mail Address for future certificates to be sent (Please use a generic email address if possible)

 \_\_\_\_\_\_

Please return this form to:

**E-mail:** **credit.control@supplychain.nhs.uk**

**Or**

**Marie Smith**

**Cash Receipts Department**

**NHS Supply Chain**

**West Way**

**Cotes Park Industrial Estate**

**Alfreton**

**Derbys.**

**DE55 4QJ**

**Eligable Bodies:**

* NHS Trusts
* Other Hospitals whose activities are not carried for profit
* Special Health Boards in England
* Health and Social Boards in Northern Ireland
* Health Boards in Scotland
* ICB
* The Common Services Agency for the Scottish Health Service
* The Northern Ireland Central Services Agency for Health and Social Services
* The Isle of Man Health Services Board