

VAT Certificate - zero rated

PART 1 - to be completed by the purchaser (tick boxes as appropriate)

BOC Account no.

Certificate A
PURCHASE BY AN ELIGIBLE BODY OF MEDICAL, SCIENTIFIC ETC. SUBSTANCES OR EQUIPMENT

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:

industrial or medical gas or liquid (including rental of cylinder or other container where appropriate)

Or equipment:

medical equipment

sterilising equipment

scientific equipment

laboratory equipment

computer equipment

refrigeration equipment

video equipment

parts or accessories of the equipment indicated above

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 also declare that the goods (gas/liquid and/or equipment) are to be used in:

medical research / veterinary research

medical training / veterinary training

medical diagnosis / veterinary diagnosis

medical treatment / veterinary treatment

I have read the guidance in the HM Revenue & Customs VAT Notices 701/1 and 701/6 and apply for zero-rating of the supply under Group 15, items 5, 6, 9 or 10 of the zero rate Schedule (Schedule 8) to the VAT Act 1994.

Signature _____

Printed _____

Date _____

Position _____

This declaration shall be deemed to be in force for 1 year from the date of signature, unless the eligible supplies will cease at the earlier date of _____ (please enter an earlier date if applicable).

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.

PART 2 - for use by BOC

I have read the guidance in the HM Revenue & Customs VAT Notices 701/1 and 701/6 and agree that the goods/services supplied fall within the category indicated above (or come within the alternative eligible category of _____ equipment).

Signature _____

Printed _____

Date _____

Position _____

BOC LTD is a member of the Linde Group and it is our policy to respect your privacy. The information you provide will be used only by BOC LTD in order to provide you with the best possible service and will be held securely in accordance with the Data Protection Act 1998. Your information will only be disclosed to our data processors, agents, sub-contractors and other companies within the Linde group of companies, where it is necessary for us to do so in order to provide you with the agreed goods and services or to enable invoicing, account maintenance, recordkeeping, statistical analysis, internal reporting and research.

This form will be retained by BOC LTD as evidence of your claim for zero rating as required by VAT legislation. It will only be provided for inspection by HM Revenue & Customs at their request.