

## VAT Declaration Form V3.0

### VAT Declaration on Water Service Charges

HM Revenue and Customs (HMRC) requires Pozitive Water Limited to ensure VAT is correctly being charged on Water Services.

The bill payer of the premises we supply Water Services to must complete this form. It is a declaration about your business that will be used to assess whether you should pay VAT on your water services.

It is possible that we will not have to charge VAT on your Water Services. However, we are required by HMRC to charge VAT by default unless you return this form and demonstrate that VAT is not applicable.

HMRC guidance states that the legal basis for deciding about whether VAT should be charged is the 1980 edition of the Standard Industrial Classification (SIC). These SIC codes are used as a method of identifying which groups of customers must be charged VAT on their Water Services.

If you have several premises, the SIC code for your main business activity must be applied to all your sites including domestic properties.

If your predominant trading activity falls under one of the following headings, then you are liable to pay VAT on your Water Service charges.

#### Division 1 – Energy and Water Supply Industries:

Coal extraction and manufacture of solid fuels	11
Coke ovens	12
Extraction of mineral oil and natural gas	13
Mineral oil processing	14
Nuclear fuel production	15
Production and distribution of electricity, gas and other forms of energy	16
Water supply industry	17

#### Division 2 – Extraction of minerals and ores other than fuels; manufacture of metals, mineral products and chemicals:

Extraction and preparation of metalliferous ores	21
Metal manufacturing	22
Extraction of minerals not elsewhere specified	23
Manufacture of non-metallic mineral product	24
Chemical industry	25
Production of man-made fibres	26

#### Division 3 – Metal goods, engineering and vehicles industries:

Manufacture of metal goods not elsewhere specified	31
Mechanical engineering	32
Manufacture of office machinery and data processing equipment	33
Electrical and electronic engineering	34
Manufacture of motor vehicles and parts thereof	35
Manufacture of other transport equipment	36
Instrument engineering	37

#### Division 4 – Other manufacturing industries

Food, drink and tobacco manufacturing industries	41
Textile industry	42
Manufacture of leather and leather goods	43
Footwear and clothing industries	44
Timber and wooden furniture industries	45
Manufacture of paper and paper products: printing and publishing	46
Processing of rubber and plastics	47
Other Manufacturing industries	48

#### Division 5 – Construction:

Construction	50
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Please complete all sections of the below form.

<b>Customer Account Number</b>	
<b>Name of Business</b>	
<b>Registered or Trading Address</b>	
<b>Billing Address (if different)</b>	

Please look at the list of SIC codes on the previous page and, if applicable, enter the two-digit code that represents your business activity. The information you provide on this form may be examined at any time by an inspector from HMRC, and to avoid prosecution or fines, you should ensure that the declaration you are making is correct.

<b>Is your Business Activity in Division 1 to 5 as per the SIC codes</b>	Yes / No			
<b>If Yes, please provide Main Activity of Business and two digit code</b>				
<b>Are you VAT registered? (please tick)</b>	Yes	<input type="checkbox"/>	No	<input type="checkbox"/>

I declare that the information provided in this form is correct to the best of my knowledge. I declare that I have the necessary authority to complete this form. If I submit false information I accept that this may lead to penalties and fines being imposed by HMRC and unpaid VAT being recovered.

<b>Signed</b>	
<b>Date</b>	
<b>Print your Name</b>	
<b>Position</b>	
<b>Telephone Number</b>	
<b>Email Address</b>	

Please complete the form and return to [water.customercare@pe.solutions](mailto:water.customercare@pe.solutions) or if you have any questions, please call us on 0800 849 1342