



MODULAR PONTOON SOLUTIONS

Zero-Rated VAT Supply Declaration for Residential Caravan Components

Company Name: Kiboko Limited

Company Number: 12985342

Registered Address: 12 Allens Lane, Poole, BH16 5DA

VAT Number: GB362120048

Declaration of Supply for Zero-Rated VAT under VAT Act 1994 – Schedule 8, Group 5, Item 5 (Residential Caravans)

This document outlines the basis upon which Kiboko Limited (“we”, “us”, or “our”) agrees to supply goods on a **zero-rated VAT basis** under the provisions of the **VAT Act 1994, Schedule 8, Group 5, Item 5**, and associated HMRC guidance (including VAT Notice 701/20).

It applies only where the customer confirms that the intended final structure will meet the definition of a **residential caravan** that qualifies for zero-rating.

Our Role as Fabricator and Supplier

Kiboko Limited is acting solely as a manufacturer and supplier of modular aluminium components. Specifically, we supply:

- **Fabricated aluminium chassis trailers**, suitable for twin- or multi-axle residential configurations
- **Structural aluminium framework and panel systems**, intended for use in caravan-type residential units (also known as park homes or mobile lodges)

We are **not supplying**, and bear **no responsibility or liability for**, any of the following:

- Interior or exterior **cladding**, finishing, or decoration
- Installation of **plumbing, electrical, heating, insulation, or HVAC systems**
- **Furnishings, interior layout**, or fit-out
- Any **compliance testing, certification**, or **final assembly**
- **Siting**, transportation, or **deployment** of the completed structure
- **Verification or enforcement** of VAT eligibility or BS 3632 conformity

Basis for Zero-Rated VAT Supply

As per HMRC guidance and legislation, supplies of goods for use in the construction of **residential caravans** are eligible for zero-rated VAT **if and only if** the following criteria are fully met:

1. The completed structure **complies with BS 3632:2015 (or any superseding version)** – indicating its suitability for **year-round residential use**
2. The structure is **not intended or adapted for holiday or recreational use**, and will serve as the customer's **sole or main place of residence**
3. The structure is **capable of being moved** (either in one piece or in sections) and is mounted on a **wheeled chassis**
4. The overall **maximum dimensions** do not exceed:
 - 20 metres in length
 - 6.8 metres in width
 - 3.05 metres in internal height

HMRC defines a “caravan” in line with the **Caravan Sites and Control of Development Act 1960**, as modified by the **Caravan Sites Act 1968** and associated case law.

Important Note:

Kiboko Limited makes **no representation or warranty** regarding whether the completed unit will qualify for zero-rating. We are not involved in final design compliance or use verification. The **responsibility for meeting the criteria lies solely with the customer.**

Customer Declaration and Indemnity

By signing this declaration, the customer confirms and agrees to the following:

1. The goods and components supplied by Kiboko Limited are being purchased **for incorporation into a residential caravan** that will meet the conditions for zero-rated VAT under Schedule 8, Group 5, Item 5 of the VAT Act 1994.
2. The completed structure **will comply with BS 3632**, or other recognised equivalent residential standard, and is intended **solely as a permanent place of residence**.
3. The structure **is not intended for holiday, temporary, or recreational use**, and is not for short-term lets or tourism purposes.
4. The final structure **will meet the mobility and dimensional requirements** to be classified as a “caravan” under relevant UK law.
5. **All responsibility for assembly, siting, and legal compliance** lies solely with the customer or their appointed third parties.
6. Kiboko Limited has **not advised on the VAT classification, planning, or certification** status of the final structure.
7. The customer agrees to **fully indemnify Kiboko Limited** against **any and all claims, liabilities, penalties, interest, or costs** arising from:
 - Incorrect or misleading information provided in this declaration
 - A change in use or purpose of the structure
 - A failure of the completed unit to meet the conditions required for zero-rating under UK VAT law

Customer Signature

Customer Name: _____

Company (if applicable): _____

Project Name/Reference: _____

Signature: _____

Date: _____

Please retain a signed copy of this declaration for your records. Kiboko Limited will also retain a copy to support our VAT compliance obligations and audit trail.

Kiboko Limited

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