



MODULAR PONTOON SOLUTIONS

Zero-Rated VAT Supply Declaration for Houseboat Components or Completed Units

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 9, Item 2 (Houseboats)

This document outlines the terms under which Kiboko Limited (“we”, “us”, or “our”) supplies goods and/or services on a **zero-rated VAT basis** for incorporation into a **houseboat** that meets the criteria defined under HMRC guidance, specifically **VAT Notice 701/20**.

Our Role as Fabricator and Supplier

We supply the following items as part of a modular component kit or completed unit:

- **Fabricated aluminium hulls and superstructures**, suitable for assembly into houseboats
- **Structural aluminium framework and panel systems**, intended for use in residential floating homes
- **Ancillary components**, such as access ramps, finger mooring walkways, or support structures, designed for integration with qualifying houseboats

We are **not** supplying, and are **not responsible for**, the following:

- Internal or external cladding or finishing
- Plumbing, electrical, insulation, or HVAC systems
- Interior layout, furnishings, or utilities
- Final siting, assembly, or compliance certification

Basis for Zero-Rated VAT Supply

As per HMRC VAT Notice 701/20 and related guidance, supplies of goods and services for incorporation into a **houseboat** may qualify for **zero-rated VAT** if the following criteria are met:

- The houseboat is designed or adapted for use solely as a place of permanent habitation
- The houseboat does **not** have, and is **not capable of being readily adapted for**, self-propulsion

- The houseboat is intended for use as a **permanent residence**, not for recreation or holiday accommodation

Additionally, the supply of mooring facilities for such qualifying houseboats is **exempt** from VAT, as detailed in VAT Notice 742.

As a supplier of modular parts or completed units only, **Kiboko Limited is not the assembler, installer, or certifying body** of the completed houseboat. Responsibility for ensuring the completed structure meets the requirements for zero-rating rests with the customer.

Customer Declaration

By signing this declaration, the customer confirms the following:

1. The goods and/or services supplied by Kiboko Limited are being purchased for incorporation into a structure intended to be used as a **houseboat**, as defined by the relevant VAT and HMRC criteria.
2. The final assembled unit will be designed or adapted for use solely as a place of permanent habitation and will not have, nor be capable of being readily adapted for, self-propulsion.
3. The houseboat is intended for use as a **permanent residence**, not for recreation or holiday accommodation.
4. Responsibility for the assembly and full compliance of the structure, including adherence to the criteria outlined in VAT Notice 701/20, **rests solely with the customer or their appointed contractors**.
5. The goods and/or services will not be diverted for non-qualifying uses which would otherwise invalidate the zero-rated supply.
6. The customer agrees to **indemnify Kiboko Limited** against any VAT liabilities, penalties, or interest arising from incorrect or misleading information provided in this declaration.

Customer Signature:

Customer Name: _____

Company (if applicable): _____

Project Name/Reference: _____

Signature: _____

Date: _____

Please retain a signed copy of this document for your records. We will also retain a copy to support our VAT reporting and compliance.

For any questions, please contact:

Kiboko Limited

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