



MODULAR PONTOON SOLUTIONS

Zero-Rated VAT Supply Declaration for Qualifying Ships (Commercial Use)

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 8, Item 1 (Qualifying Ships)

This document outlines the basis under which Kiboko Limited (“we”, “us”, or “our”) supplies goods and/or services on a zero-rated VAT basis where the end-use is a structure that meets the definition of a qualifying ship, as outlined in HMRC guidance—specifically VAT Notice 744C and VAT Act 1994 Schedule 8, Group 8.

Our Role as Fabricator and Supplier

We supply the following items, either as modular component kits or completed structural units:

- Fabricated aluminium hulls and superstructures suitable for maritime use
- Structural frameworks and modules intended for assembly into floating vessels or structures
- Ancillary marine components, including deck supports, walkways, and mooring interfaces

We do **not** supply or are **not responsible for** the following:

- Propulsion systems or engines
- Navigation or safety equipment
- Interior fit-out, mechanical, or electrical systems
- Compliance testing, tonnage certification, or registration as a vessel
- Declaration or legal classification as a qualifying ship

Basis for Zero-Rated VAT Supply

Under Schedule 8, Group 8 of the VAT Act 1994 and HMRC VAT Notice 744C, supplies of goods and services in connection with a *qualifying ship* are eligible for zero-rated VAT, **provided** that:

- The ship is over **15 gross tons**; and
- It is **not designed or adapted for use for recreation or pleasure**

The definition applies to both commercial vessels and floating structures that function as working ships, crewed houseboats for hire (not personal leisure), offshore platforms, or similar commercial maritime use-cases.

Important Clarification:

Kiboko Limited does **not** assess, guarantee, or verify whether a particular structure meets the HMRC definition of a qualifying ship. Our supply is contingent on the customer's declaration and final intended use.

Customer Responsibilities

The responsibility for ensuring that the supplied structure qualifies as a *qualifying ship* under UK VAT law rests solely with the customer and/or their appointed representatives. This includes but is not limited to:

- Commissioning tonnage assessments or measurements
- Registering the structure, if necessary, with a national or commercial authority
- Ensuring the vessel is not used primarily for private leisure or recreational purposes
- Verifying any additional requirements for zero-rating eligibility in their jurisdiction or use-case
- Providing accurate and honest declarations of intended use and classification

Customer Declaration

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

1. The goods and/or services supplied by Kiboko Limited are being purchased for incorporation into a **structure intended to qualify as a commercial ship** under Schedule 8, Group 8 of the VAT Act 1994.
2. The final structure will meet **both** of the following HMRC criteria:
 - It will have a gross tonnage exceeding **15 tons**,
 - It is **not designed or adapted** for use **for recreation or pleasure**.
3. The vessel will be used for **commercial or professional purposes**, such as work vessels, floating platforms, hire vessels with crews, research operations, or similar activities.
4. The responsibility for ensuring the vessel meets the legal definition of a qualifying ship rests **entirely with the customer**. Kiboko Limited has **no obligation** to confirm or certify this status.
5. The customer will retain supporting documentation, evidence, and—where applicable—registration or tonnage certification to substantiate their claim for zero-rated treatment.
6. The customer agrees that the goods and/or services supplied will **not be diverted** to a non-qualifying use that would invalidate the VAT treatment.
7. The customer agrees to **fully indemnify Kiboko Limited** against any VAT liability, penalty, or interest resulting from incorrect or misleading declarations of eligibility or subsequent change in use of the supplied items.

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:

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:

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