

Paying VAT on water charges

We're required to add VAT to our charges for water supplied to all of our customers unless they complete and return a valid declaration stating that their main business activity is considered to be non-industrial.

What are industrial activities?

These industrial activities are listed within divisions 1-5 of the Standard Industrial Classification (SIC) list 1980 and include utilities and the construction, chemical, textile, mining, quarrying, manufacturing and engineering industries. A copy of the list is attached for your information.

What is a SIC code?

It's a code used by the Office of National Statistics to classify businesses by their economic activity. If your business has more than one activity, or has different activities at various locations, we only require details of the main activity for the business as a whole and we'll then accept this for all of your business locations. If we do not hold a valid SIC code we will charge you VAT by default until you either provide us with one or tell us your main business activity.

Why do you use the 1980 version of the SIC list when it has been updated?

The law for VAT purposes has not kept pace with the updates to the SIC list and remains based on the 1980 SIC list.

How can I make sure the VAT on my bill is correct?

Water Plus includes VAT on all new commercial bills until we receive confirmation of the correct SIC code.

You can make sure we have the correct VAT details for your business or account by completing a simple VAT Compliance Certificate (see below).

VAT Compliance Certificate

1. My main business activity is:

2. Business name:

3. If your business is registered at Companies House, please give your registration number:

4. Please list all the account numbers you have with us (existing customers only):
.....

5. Please tick the relevant box below that best describes your business activity:

Industrial

- Division 1 – Energy and water supply industries
- Division 2 – Extraction of minerals and ores other than fuels: Manufacture of metals, mineral products and chemicals
- Division 3 – Metal goods, engineering and vehicles industries
- Division 4 – Other manufacturing industries
- Division 5 – Construction

Non-industrial

- Division 0 – Agriculture, forestry and fishing
- Division 6 – Distribution, hotels catering and repairs
- Division 7 – Transport and communication
- Division 8 – Banking, finance, insurance, business services and leasing
- Division 9 – Other services

SIC code (Standard Industrial Classification code) – Please select from the list on the next page:

SIC code:

Signature:

Name (block capitals):

Contact number:

Job title:

Date:

(By signing this certificate, you are confirming that you have appropriate authority from the business to make this VAT declaration)

Standard Industrial Classification (SIC) code list

Please find the SIC code that describes your business:

Division 1 Energy and Water Supply Industries

111 Coal Extraction and Manufacture of Solid Fuels
120 Coke Ovens
130 Extraction of Mineral Oil and Natural Gas
140 Mineral Oil Processing
152 Nuclear Fuel Production
Production and Distribution of Electricity, Gas and Other Forms of Energy
161 Production and Distribution of Electricity
162 Public Gas Supply
163 Production and Distribution of Other Forms of Energy
170 Water Supply Industry

Division 2 Extraction of Minerals and Ores Other Than Fuels; Manufacture of Metals, Mineral Products and Chemicals

210 Extraction and Preparation of Metalliferous Ores
Metal Manufacturing
221 Iron and Steel Industry
222 Steel Tubes
223 Drawing, Cold Rolling and Cold Forming of Steel
224 Non-Ferrous Metals Industry
Extraction of Minerals Not Elsewhere Specified
231 Extraction of Stone, Clay, Sand and Gravel
233 Salt Extraction and Refining
239 Extraction of Other Minerals Not Elsewhere Specified
Manufacture of Non-Metallic Mineral Products
241 Structural Clay Products
242 Cement, Lime and Plaster
243 Building Products of Concrete, Cement or Plaster
244 Asbestos Goods
245 Working of Stone and Other Non-Metallic Minerals Not Elsewhere Specified
246 Abrasive Products
247 Glass and Glassware
248 Refractory and Ceramic Goods
Chemical Industry
251 Basic Industrial Chemicals

255 Paints, Varnishes and Printing Ink
256 Specialised Chemical Products mainly for Industrial and Agricultural Purposes
257 Pharmaceutical Products
258 Soap and Toilet Preparations
259 Specialised Chemical Products mainly for Household and Office use
260 Production of Man-Made Fibres

Division 3 Metal Goods, Engineering and Vehicles Industries. Manufacture of Metal Goods Not Elsewhere Specified

311 Foundries
312 Forging, Pressing and Stamping
313 Bolts, Nuts, etc; Springs; Non-Precision Chains; Metals Treatment
314 Metal Doors, Windows, etc.
316 Hand Tools and Finished Metal Goods
Mechanical Engineering
320 Industrial Plant and Steelwork
321 Agricultural Machinery and Tractors
322 Metal-Working Machine Tools and Engineers' Tools
323 Textile Machinery
324 Machinery for the Food, Chemical and Related Industries; Process Engineering Contractors
325 Mining Machinery, Construction and Mechanical Handling Equipment
326 Mechanical Power Transmission Equipment
327 Machinery for the Printing, Paper, Wood, Leather, Rubber, Glass and Related Industries; Laundry and Dry Cleaning Machinery
328 Other Machinery and Mechanical Equipment
329 Ordnance, Small Arms and Ammunition
330 Manufacture of Office Machinery and Data Processing Equipment
Electrical and Electronic Engineering
341 Insulated Wires and Cables
342 Basic Electrical Equipment
343 Electrical Equipment for industrial use, and Batteries and Accumulators
344 Telecommunication Equipment, Electrical Measuring Equipment,

Electronic Capital Goods and Passive Electronic Components
345 Other Electronic Equipment
346 Domestic-Type Electric Appliances
347 Electric Lamps and Other Electric Lighting Equipment
348 Electrical Equipment Installation
Manufacture of Motor Vehicles and Parts thereof
351 Motor Vehicles and their Engines
352 Motor Vehicle Bodies, Trailers and Caravans
353 Motor Vehicle Parts
Manufacture of Other Transport Equipment
361 Shipbuilding and Repairing
362 Railway and Tramway Vehicles
363 Cycles and Motorcycles
364 Aerospace Equipment Manufacturing and Repairing
365 Other Vehicles
Instrument Engineering
371 Measuring, Checking and Precision Instruments and Apparatus
372 Medical and Surgical Equipment and Orthopaedic Appliances
373 Optical Precision Instruments and Photographic Equipment
374 Clocks, Watches and Other Timing Devices

Division 4 Other Manufacturing Industries

Food, Drink and Tobacco Manufacturing Industries
411 Organic Oils and Fats (Other than Crude Animal Fats)
412 Slaughtering of Animals and Production of Meat and By-Products
413 Preparation of Milk and Milk Products
414 Processing of Fruit and Vegetables
415 Fish Processing
416 Grain Milling
418 Starch
419 Bread, Biscuits and Flour Confectionery
420 Sugar and Sugar By-Products
421 Ice Cream, Cocoa, Chocolate and Sugar Confectionery

422 Animal Feeding Stuffs
423 Miscellaneous Foods
424 Spirit Distilling and Compounding
426 Wines, Ciders and Perry
427 Brewing and Malting
428 Soft Drinks
429 Tobacco Industry
Textile Industry
431 Woollen and Worsted Industry
432 Cotton and Silk Industries
433 Throwing, Texturing, etc. of Continuous Filament Yarn
434 Spinning and Weaving of Flax, Hemp and Ramie
435 Jute and Polypropylene Yarns and Fabrics
436 Hosiery and Other Knitted Goods
437 Textile Finishing
438 Carpets and Other Textile Floor Coverings
439 Miscellaneous Textiles
Manufacture of Leather and Leather Goods
441 Leather (Tanning and Dressing) and Fellmongery
442 Leather Goods
Footwear and Clothing Industries
451 Footwear
453 Clothing, Hats and Gloves
455 Household Textiles and Other Made up Textiles
456 Fur Goods
Timber and Wooden Furniture Industries
461 Sawmilling, Planing, etc. of Wood
462 Manufacture of Semi-Finished Wood Products and Further Processing and Treatment of Wood
463 Builders' Carpentry and Joinery
464 Wooden Containers
465 Other Wooden Articles (Except Furniture)
466 Articles of Cork and Plaiting Materials, Brushes and Brooms
467 Wooden and Upholstered Furniture and Shop and Office Fittings
Manufacture of Paper, Paper Products, Printing and Publishing
471 Pulp, Paper and Board
472 Conversion of Paper and Board
475 Printing and Publishing

Processing of Rubber and Plastics
481 Rubber Products
482 Retreading and Specialist Repairing of Rubber Tyres
483 Processing of Plastics
Other Manufacturing Industries
491 Jewellery and Coins
492 Musical Instruments
493 Photographic and Cinematographic Processing Laboratories
494 Toys and Sports Goods
495 Miscellaneous Manufacturing Industries
Division 5 Construction
500 General Construction and Demolition Work
501 Construction and Repair of Buildings
502 Civil Engineering
503 Installation of Fixtures and Fittings
504 Building Completion Work

Non-Industrial Classifications: VAT is not charged on water supply

Division 0 Agriculture, Forestry and Fishing

- 010 Agriculture and Horticulture
- 020 Forestry
- 030 Fishing

Division 6 Distribution, Hotels, Catering and Repairs

Wholesale Distribution (Except Dealing In Scrap and Waste Materials)

- 611 Wholesale Distribution of Agricultural Raw Materials, Live Animals, Textile Raw Materials and Semi-Manufactures
- 612 Wholesale Distribution of Fuels, Ores, Metals and Industrial Materials
- 613 Wholesale Distribution of Timber and Building Materials
- 614 Wholesale Distribution of Machinery, Industrial Equipment and Vehicles
- 615 Wholesale Distribution of Household Goods, Hardware and Ironmongery
- 616 Wholesale Distribution of Textiles, Clothing, Footwear and Leather Goods
- 617 Wholesale Distribution of Food, Drink and Tobacco
- 618 Wholesale Distribution of Pharmaceutical, Medical and other Chemists' Goods
- 619 Other Wholesale Distribution Including General Wholesalers Dealing in Scrap and Waste Materials
- 621 Dealing in Scrap Metals
- 622 Dealing in Other Scrap Materials or General Dealers
- 630 Commission Agents
- Retail Distribution
- 641 Food Retailing
- 642 Confectioners, Tobacconists and Newsagents; Off-Licences
- 643 Dispensing and Other Chemists
- 645 Retail Distribution of Clothing
- 646 Retail Distribution of Footwear and Leather Goods
- 647 Retail Distribution of Furnishing Fabrics and Household Textiles
- 648 Retail Distribution of Household Goods, Hardware and Ironmongery
- 651 Retail Distribution of Motor Vehicles and Parts
- 652 Filling Stations (Motor Fuel and Lubricants)

653 Retail Distribution of Books, Stationery and Office Supplies

654 Other Specialised Retail Distribution (Non-Food)

656 Mixed Retail Businesses

Hotels and Catering

661 Restaurants, Snack Bars, Cafes and Other Eating Places

662 Public Houses and Bars

664 Canteens and Messes

665 Hotel Trade

667 Other Tourist or Short-Stay Accommodation

Repair of Consumer Goods and Vehicles

671 Repair and Servicing of Motor Vehicles

672 Repair of Footwear and Leather Goods

673 Repair of Other Consumer Goods

Division 7 Transport and Communication

710 Railways

Other Inland Transport

721 Scheduled Road Passenger Transport and Urban Railways

722 Other Road Passenger Transport

723 Road Haulage

726 Transport Not Elsewhere Specified

740 Sea Transport

750 Air Transport

Supporting Services to Transport

761 Supporting Services to Inland Transport

763 Supporting Services to Sea Transport

764 Supporting Services to Air Transport

770 Miscellaneous Transport Services and Storage Not Elsewhere Specified

Specified

790 Postal Services and Telecommunications

Division 8 Banking, Finance, Insurance, Business Services and Leasing

814 Banking and Bill-Discounting

815 Other Financial Institutions

820 Insurance, Except for Compulsory Social Security

Business Services

831 Activities Auxiliary to Banking and Finance

832 Activities Auxiliary to Insurance

834 House and Estate Agents

835 Legal Services

836 Accountants, Auditors and Tax Experts

837 Professional and Technical Services Not Elsewhere Specified

838 Advertising

839 Business Services

Renting of Movables

841 Hiring Out Agricultural and Horticultural Equipment

842 Hiring Out Construction Machinery and Equipment

843 Hiring Out Office Machinery and Furniture

846 Hiring Out Consumer Goods

848 Hiring Out Transport Equipment

849 Hiring Out Other Movables

850 Owning and Dealing in Real Estate

Division 9 Other Services

Public Administration, National Defence and Compulsory Social Security

911 National and Local Government Services Not Elsewhere Specified

912 Justice

913 Police

914 Fire Services

915 National Defence

919 Social Security

Sanitary Services

921 Refuse Disposal, Sanitation and Similar Services

923 Cleaning Services

Education

931 Higher Education

932 School Education (Nursery, Primary and Secondary)

933 Education Not Elsewhere Specified and Vocational Training

936 Driving and Flying Schools

940 Research and Development

Medical and Other Health Services: Veterinary Services

951 Hospitals, Nursing Homes etc.

952 Other Medical Care Institutions

953 Medical Practices

954 Dental Practices

955 Agency and Private Midwives,
Nurses, etc.

956 Veterinary Practices and Animal
Hospitals

Other Services Provided to the
General Public

961 Social Welfare, Charitable and
Community Services

963 Trade Unions, Business and
Professional Associations

966 Religious Organisations and
Similar Associations

969 Tourist Offices and Other
Community Services

Recreational Services and Other
Cultural Services

971 Film Production, Distribution and
Exhibition

974 Radio and Television Services,
Theatres, etc.

976 Authors, Music Composers and
Other Own Account Artists Not
Elsewhere Specified

977 Libraries, Museums, Art Galleries,
etc.

979 Sport and Other Recreational
Services

Personal Services

981 Laundries, Dyers and Dry
Cleaners

982 Hairdressing and Beauty Parlours

989 Personal Services Not Elsewhere
Specified

990 Domestic Services

000 Diplomatic Representation,
International Organisations, Allied