Land Rover Vehicle Purchase

In Brief
- You can purchase your vehicle with team funds or a St John Scotland Grant.
- 13% discount when you buy direct from Land Rover.
- VAT Exempt only when the vehicle is purchased as an ‘Ambulance’ and as such meets HM Revenue and Customs definitions at the Pre Delivery Inspection (PDI).
- You need to nominate a dealer for delivery

St John Scotland Grant
Contact: CEO Richard Waller
richard.waller@stjohnscotland.org.uk
T: 0131 556 8711

Currently the St John Scotland Vehicle Replacement Grant is £20000. This amount reflects the list price of a Defender 110 Station Wagon which was the vehicle of choice by most teams during the initial St John Scotland provision.

Each team may apply for funding after 12 years from the initial provision of their current St John Scotland supported vehicle.

Land Rover
Contact: Ann Hutchinson
ahutch14@jaguarlandrover.com
T: 01926 649445

Land Rover Business Centre
Bandury Road
Gaydon
Warwick
CV35 0RR

Customer ID Number
When you contact Land Rover you will need to prove you are a Scottish Mountain Rescue Team, headed

Scottish Mountain Rescue, Glenmore, Aviemore, Inverness-shire PH22 1QU
info@mountainrescuescotland.org
T: 01479 861370

Mountain Rescue Committee of Scotland (also known as Scottish Mountain Rescue & MRCoS) is a registered charity No: SCO15257
paper and charity number is all that is required. You will be issued with a Customer ID Number that will be unique to your team and can be used for future purchases.

**Direct Supply Discount**
When buying direct you have access to the ‘Direct Supply’ discount of 13%.

**VAT Exemption**
If you wish to avoid VAT you must order the vehicle as an ‘Ambulance’ and as such it must meet the requirements of HMRC guidelines (see below). The difficulty here is that no ‘off the shelf vehicle’ meets these requirements when it leaves the factory. You will need to either find a Land Rover dealer who is capable of carrying out the conversion to meet the ‘Ambulance’ requirements and nominate them as your point of delivery. The dealer can then quote to Land Rover for the cost of the conversion, and this cost can be included in the final quote/invoice. Importantly the vehicle quote/invoice will indicate it is an ‘Ambulance’. It is possible to carry out the conversion yourself but this would have to be done by team members skilled in that area and would have to be done prior to final Pre Delivery Inspection by the Land Rover dealer. Please remember, at the point of sale, the risk involved with VAT exemption and ensuring HMRC ‘Ambulance’ conditions are met lies with Land Rover and they will have to ensure the HMRC guidance is adhered to.

Note that you cannot retrospectively claim back VAT should a vehicle be purchased not being an ‘Ambulance’.

Retain your proof of purchase that the vehicle is an Ambulance and then you will not have to pay VAT on any servicing and maintenance, or accessories you purchase for that vehicle. It is not enough to have ‘Ambulance’ written on the side, you must be able to demonstrate the vehicle was purchased VAT exempt.

Your vehicle may require an inspection by the DVLA and this is a vehicle registration issue and not related to VAT exemption.

**Conversion**
This means that the ‘off the shelf’ vehicle has been converted to carry a stretcher in accordance to HMRC guidance and is marked as an Ambulance. Blue lights would normally be fitted at this time although they are a team choice and not required to meet Ambulance registration.
Below is an example (Tayside MRT) of a 110 conversion. The stretcher is accommodated by the seat folding forward, stretcher weight is distributed by simple boards and the stretcher is tied down for security at either end. Casualty attendant sits in the remaining rear seat.

Defender 130 loading bay measures 230cm with the tailgate down and a stretcher can be secured to floor fittings. The Casualty attendant must also be considered.

In essence you must demonstrate you have a permanent option to secure a stretcher within the vehicle.

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Final Invoice
Once the Pre Delivery Inspection is complete a final invoice will be raised and the current payment terms are 15 days.

What is an Ambulance?
The vehicle must be purchased as an Ambulance and to qualify as such it must be:

1. Purchased using charitable funds
2. Purchased by a charity
3. Sold as an Ambulance meeting the following requirements from HMRC Reference: Notice 701/6 (September 2003), Section 4.4 What is an ambulance?

HMRC Reference: Notice 701/6 (September 2003), Section 4.4 What is an ambulance?
An ambulance is an emergency vehicle used for transporting sick and injured people or animals. This includes specially equipped air ambulances or watercraft.

To qualify for zero-rating as an ambulance, the vehicle must have the following features:

- The front and both sides must bear permanently fitted signs indicating that the vehicle is an ambulance;
- In the case of an ambulance for transporting human patients, adequate door space for the loading of a patient on a stretcher;
- Seating to the rear of the driver (or pilot) for at least one attendant; and
- One or more stretcher that, with its handles extended, measures at least 2.28 metres, together with permanent fittings to hold this stretcher in position. This size specification applies only to ambulances that transport human patients. For ambulances that transport animals, any reasonable lifting or carrying equipment is acceptable.

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