

## **VAT Relief for disabled people – eligibility declaration by a disabled person**

### **Part 1. Supplier**

**Note to supplier:**

The production of this declaration does not automatically justify the zero rating of your supply. You must ensure that the goods and/or services you are supplying qualify for zero rating. Please consult Notice 701/7 VAT reliefs for disabled people, before applying VAT relief to your supplies. You must keep this declaration with your records for production to your VAT officer as required. Please do not return it to the customer or send it to HM Revenue and Customs (HMRC).

**I (full name):** \_\_\_\_\_

**Of (company name and address):** \_\_\_\_\_

I am supplying the following goods and/or services to the disabled person named overleaf. (Please tick the appropriate box and give details of the goods and/or services in the space provided).

<input checked="" type="checkbox"/>	<b>Description of supplies and/or services:</b>	<b>Insert product or service details:</b>
	Goods which are being supplied for the customer's personal use	
	Services of adapting goods to suit the needs of the customer	
	Services of installation, repair or maintenance	
	Alterations to a private residence	
	Monitoring a personal alarm call system for the personal use of the disabled person	

Signed: \_\_\_\_\_

Date: \_\_\_\_\_

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**Part 2. Customer’s declaration**

**Note to customer:**

You should complete this declaration if you are ‘chronically sick or disabled’ and the goods or services are for your own personal or domestic use. A family member or carer can complete this on your behalf if you wish. You can find out more from the Helpsheets on the GOV.UK website or by telephoning the VAT Disabled Reliefs Helpline on Telephone 0300 123 1073. HMRC staff cannot advise whether or not an individual is chronically sick or disabled.

A person is ‘chronically sick or disabled’ if they are a person with:

- a physical or mental impairment which has a long term and substantial adverse effect upon their ability to carry out everyday activities.
- a condition which the medical professional treats as a chronic sickness.

It does not include an elderly person who is not disabled or chronically sick or any person who is only temporarily disabled or incapacitated, such as with a broken limb.

If you are unsure, you should seek guidance from your GP or other medical professional.

Please give this completed form back to the supplier. They will keep it with their VAT records. Please do not send it to HM Revenue and Customs (HMRC).

**I (full name):** \_\_\_\_\_

**Of (address):** \_\_\_\_\_

\_\_\_\_\_

Declare that I have the following disability or chronic sickness:

\_\_\_\_\_

\_\_\_\_\_

\_\_\_\_\_

I am receiving the goods and/or services detailed overleaf, which are being supplied to me for domestic or my personal use and I claim relief from VAT.

Signed: \_\_\_\_\_

Date: \_\_\_\_\_