VAT Exemption from HMRC

Check,
https://www.gov.uk/government/publications/vat-reliefs-for-disabled-people-eligibility-declaration-by-a-disabled-person

To help disabled people who are buying special products for their own needs or for a registered charity, the Government allows relief from VAT. The above website states,

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 website above 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 he or she is a person:

- with a physical or mental impairment which has a long term and substantial adverse effect upon his or her ability to carry out everyday activities
- with a condition which the medical profession 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 HMRC.

DECLARATION

I declare that I am disabled and/or chronically sick and that I am receiving goods from [*enter supplier name here*] which are to be used to assist me and/or other disabled or chronically sick people. I claim that the supply of these goods is eligible for relief from VAT under Group 14 of the Zero Rate Schedule of the Finance Act of 1986.

Signed: _____ Date: _____

If you are buying these goods on behalf of someone who is disabled or chronically sick or a charity, please detail the persons or charity's name below:

Name: _____