OFFICE USE ONLY:	SL#:
DATE:	REF:
G/S:	



## VAT RELIEFS FOR DISABLED PEOPLE: ELIGIBILITY DECLARATION BY A DISABLED PERSON

\*It is a criminal offence to make a false declaration of VAT Exemption eligibility\*

## NOTE TO CUSTOMER

You should complete this declaration only 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 form 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 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 <u>does not include</u> an elderly person who is not disabled or chronically sick, or any person who is only temporarily disabled or incapacitated (e.g. such as a broken limb).

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

Please return this completed form back to the supplier. They will keep it with their VAT records. Please do not send it to HMRC.

## **CUSTOMERS, PLEASE COMPLETE THE FOLLOWING DECLARATION:**

(1) I (name of person supplied - enter details below),	(2) of (please enter full address details below),
Title: (Mr, Ms etc)	Address:
First Name:	
Middle Name(s):	Town:
Last Name:	County: Post Code:
	Post Code:

(3) declare that I have the following disability or chronic sickness (*enter details to the right*):

(4) that I am receiving the goods and/or services (*tick all relevant boxes below*), which are being supplied to me for my personal or domestic use, and I claim relief from VAT (*please remember to sign and date*),

**GOODS** which are being supplied for my own personal/domestic use **SERVICES** of adapting goods to suit my

own personal/domestic needs

**SERVICES** of installation, maintenance or repair

Signed: (we may also ask you to sign in person on delivery of goods) Have you completed this form on behalf of someone? Please provide your <u>full name</u> here: Date:

\*Please note: forms sent over the internet may not be secure. You may print off completed declaration(s) and send them to our address. You may also provide declaration(s) in person upon delivery of any goods/performance of any services\* VAT EXEMPT INVOICE(S) ARE SENT UNDER SEPARATE COVER ONLY AFTER A VALID DECLARATION HAS BEEN RECEIVED

Click SUBMIT button if you wish to send your completed declaration via email INCOMPLETE DECLARATIONS MAY BE REJECTED, PLEASE FILL IN ALL DETAILS