

10.1 Eligibility declaration by a disabled person

Customer Eligibility:

You can only zero rate supplies to handicapped people when:

- the person is 'chronically sick or disabled' - see sub-paragraph 3.2.1, and
- the goods and services are purchased or acquired for their personal or domestic use - see paragraph 3.5.

3.2.1 What does 'chronically sick or disabled' mean?

A person is 'chronically sick or disabled' if he/she is a person:

- with a physical or mental impairment which has a long-term and substantial adverse effect upon his/her ability to carry out everyday activities;
- with a condition which the medical profession treats as a chronic sickness, such as diabetes; or
- who is terminally ill.

It does not include a frail elderly person who is otherwise able-bodied or any person who is only temporarily disabled or incapacitated, such as with a broken limb.

If a parent, spouse or guardian acts on behalf of a 'chronically sick or disabled' person, your supply is treated as being made to that 'chronically sick or disabled' person.

3.2.2 Terminology

The term 'disabled' is used throughout this notice and means 'handicapped' or 'disabled or chronically sick'.

3.5 'Domestic or personal' use means that the supply must be made available specifically for the use of an eligible individual (or series of eligible individuals).

Excluded from the terms 'personal' or 'domestic', and **not** eligible for VAT relief are:

- goods and services used for business purposes;
- supplies made widely available for a whole group of people to use as they wish. For example, a stair lift in a charity building for the use or convenience of all chronically sick or disabled persons who might use the building would not qualify for relief. This is because the charity is making the lift available for the general use of all those people who might require it, rather than for the personal use of specified individuals;
- goods and services supplied to:
 - an in patient or resident of a hospital or nursing home;
 - any person attending the premises of a hospital or nursing home for care or treatment; and
 - any other person or commercial establishment where the goods are for use by, or in connection with, either of the above,

where the items are intended for use in the care or treatment provided in the hospital or nursing home. For more information see Notice 701/31 Health and Care institutions.

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Please note there are penalties for making false declarations

Customer

If you are in any doubt as to whether you are eligible to receive goods or services zero-rated for VAT you should consult Notice 701/7 VAT reliefs for disabled people or contact our National Advice Service on 0845 010 9000 before signing the declaration.

I (full name).....

of (address)

.....

declare that:

- I am chronically sick or have a disabling condition by reason of: (give full and specific description of your condition)

; and that

- I am receiving from: (name and address of supplier)

the following goods which are being supplied to me for domestic or my personal use:
(description of goods)

and I claim relief from value added tax.

..... (Signature)

..... (Date)

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Supplier

I (full name)

of (address)

.....

am supplying to the person named above the following goods:
(description of goods)

for the personal use of the disabled person.

..... (Signature)

..... (Date)

Note

You should keep this declaration for production to your VAT officer. The production of this declaration does not automatically justify the zero-rating of the supply. You must ensure that the goods and services you are supplying qualify for zero-rating.