

# VAT Reliefs for Disabled People - Eligibility declaration by a charity

## 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 HMRC.**

I (full name) .....

of (company name and address) .....

.....

.....

.....

I am supplying the following goods and/or services to the charity named overleaf.

*(Please tick the appropriate box and give details of the goods and/or services in the space provided):*

✓		Insert details
<input type="checkbox"/>	Goods which are being supplied for a disabled person's personal or domestic use	..... .....
<input type="checkbox"/>	Services of adapting goods to suit the needs of a disabled person	..... .....
<input type="checkbox"/>	Services of installation, repair or maintenance of eligible goods	..... .....
<input type="checkbox"/>	Building alterations (state address of building)	..... .....
<input type="checkbox"/>	Monitoring a personal alarm call system for the personal or domestic use of a disabled person	..... .....

Signed .....	Date .....
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**Part 2. Customer's declaration (charity)**

**Note to 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 the HMRC website or telephone 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; or
- 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 or the disabled person are unsure, the disabled person should seek guidance from their 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.**

I (full name) .....

Position held in charity .....

of (charity name and address) .....

.....  
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declare that the above charity is receiving the goods and/or services detailed overleaf which will be made available to a disabled or chronically sick person for their personal or domestic use and I claim relief from Value Added Tax.

Signed .....	Date.....
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