

10.1 Eligibility declaration by a disabled person

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)

* the following services to adapt goods to suit my condition:

(description of services and goods)

* the following services of installation, repair or maintenance of goods:

(description of services and goods)

* the following alterations to my private residence:

(description of alteration)

* the services of monitoring a personal alarm call system

and I claim relief from value added tax.

..... (Signature)

..... (Date)

Supplier

I (full name)

of (address)

.....

am supplying to the person named above:

* the following goods:
(description of goods)

* the following services of adapting goods:
(description of services and goods)

* the following services of installation, repair or maintenance of goods:
(description of services and goods)

* the following alterations to a private residence:
(description of alteration)

* the services of monitoring a personal alarm call system
for the personal use of the disabled person.

..... (Signature)

..... (Date)

*Delete words not applicable

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.