

# 10. Eligibility declarations for goods and services for disabled people and charities serving their needs

## 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.