



WHO IS ELIGIBLE FOR VAT RELIEF?

You will only be able to buy goods and services without VAT if you are 'chronically sick or disabled', and you are buying them for your own personal or domestic use. For VAT purposes, a person is 'chronically sick or disabled' if they:

- Have a physical or mental impairment which has a long-term and substantial adverse effect on their ability to carry out everyday activities.
- Have a condition that the medical profession treats as a chronic sickness (e.g. diabetes).
- Are terminally ill.

So, you won't qualify if you're only temporarily disabled or incapacitated (e.g. if you have a broken leg).

HOW DO I BUY PRODUCTS WITHOUT VAT?

Before you pay for any product or service, check that it qualifies for zero-rating and that the supplier is registered for VAT. When you buy a zero-rated product or service, you may have to sign a form declaring that you have a chronic illness or disability and what it is. You must also declare that the product or service is for your own 'personal or domestic use'. If you can't sign the written declaration yourself, the signature of your parent, guardian, doctor or another responsible person is acceptable on the declaration.

You can then buy the product or service at a price that excludes VAT. You don't have to pay VAT and then reclaim it - it will be taken off the purchase price before you pay.

**Note that you don't have to physically buy the goods in person. If your parent, guardian or wife or husband buys the goods and services for you, then you won't be charged VAT.*

WHAT PRODUCTS ARE ELIGIBLE FOR VAT RELIEF?

The rules about VAT relief for disabled people are complex. Not everything that is supplied to disabled people is zero-rated for VAT. Before paying for any product or service, check that it qualifies for zero-rating and that the supplier is registered for VAT. A product or service must be supplied for the 'personal or domestic use' of a chronically sick or disabled person to qualify for zero-rating. Some examples of products that are zero-rated for VAT are:

- Wheelchairs.
- Some medical and surgical appliances - like artificial limbs, for example.
- Adjustable beds.
- Chair or stair lifts.
- Hoists.
- Low vision aids.
- Computer software or hardware designed specifically for disabled people.
- Gadgets and devices that are designed solely to make everyday tasks easier for disabled people, like kettle tippers, tap turners and button hooks.
- Vehicles that have been adapted for use by a wheelchair or stretcher user.

You also won't have to pay VAT on any charges made for the installation, repair and maintenance of these items, or on any spare parts and accessories needed for them.

If you need to have any general-purpose goods adapted for your use, because of your condition, anything you pay to have them adapted will be VAT free, but you'll still have to pay the normal rate of VAT on the goods themselves.

WHAT PRODUCTS ARE NOT ELIGIBLE FOR VAT RELIEF?

- Products and services used for business purposes.
- Products made widely available for a group of people to use.
- Products and services supplied to people who are staying or living in a hospital or nursing home, as part of their medical or surgical treatment or with any form of care.

WHAT SERVICES ARE ELIGIBLE FOR VAT RELIEF?

Services that are eligible for zero-rating include:

- The servicing, maintenance and installation of disability equipment.
- Adaptation work on equipment or appliances so a disabled person can use them.
- Some building alterations to a disabled person's home such as ramps, doorways, bathrooms, lavatories and lifts. The rules about adaptations to buildings and VAT are complex. You should always ask whether the adaptation work to your home will be eligible for VAT relief when you're hiring a builder or other tradesperson.
- The hire of qualifying disability equipment (this applies to large equipment, like powered wheelchairs and hoists, and specialised equipment for people with specific disabilities).

WHERE CAN I GET MORE INFORMATION?

You can find out more about VAT relief for disabled people on the HM Revenue & Customs website or the Directgov website. If you can't find the answer to your questions there, you can call the HM Revenue & Customs helpline.