

PLEASE COMPLETE THIS SECTION TO OBTAIN VAT RELIEF IF ELIGIBLE

VAT exemption certificate

Supply of goods to a disabled person

I claim that the supply of these goods or services is eligible for relief from value added tax under group 14 of the Zero Rate Schedule to the Value Added Tax Act 1983.

I (full name)

of (address)

Date

Signature

I declare that I am an eligible person under paragraph 1 of VAT leaflet 701/7/86, that I have impaired hearing / registered disabled and that I am receiving from Sound Services, goods which are being supplied to me for domestic or my personal use.

There are penalties for making a false declaration. If you are in any doubt about your own eligibility or the goods or services you are buying, you should get advice from any local VAT office before signing this declaration.

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 relief 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.

10.2 Eligibility declaration by a charity

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 VAT Notice 701/7 VAT relief for disabled people or contact the National Advice Service on 0845 010 9000 before signing the declaration.

I (full name and status in charity)

of (name and address of charity)

.....

declare that the charity named above is receiving from: (name and address of supplier)

.....

- the following goods which are to be made available to a disabled person or persons for domestic or their personal use:
(description of goods)
- the following services to adapt goods to suit the condition of a disabled person to whom the goods are to be made available:
(description of services and goods)
- the following services of installation, repair or maintenance of goods:
(description of services and goods)
- the following building alterations at (address of building):
(description of alterations).
- 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 charity named above:

- the following goods which are to be made available to a disabled person or persons for domestic or their personal use:
(description of goods)
- the following services to adapt goods to suit the condition of a disabled person to whom the goods are to be made available:
(description of services and goods)
- the following services of installation, repair or maintenance of goods:
(description of services and goods)
- the following building alterations at (address of building):
(description of alterations).
- the services of monitoring a personal alarm call system

..... (Signature)

..... (Date)

* Delete words not applicable

Note to supplier

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 or services you are supplying qualify for zero-rating.

Do you have any comments?

HM Customs and Excise would be pleased to receive any comments or suggestions you may have about this notice. Please write to:

HM Customs and Excise
Charities and Healthcare Team
4th Floor
New King's Beam House
22 Upper Ground
LONDON SE1 9PJ