

## Do I need to be registered disabled?

No.

## What do I do if I have been wrongly charged VAT?

You, or the person who acts for you, should contact the supplier to fill out an eligibility declaration and claim a refund. If necessary, the supplier can ask Customs and Excise for advice.

## Can I get a refund of the tax from Customs and Excise?

No. The supplier makes the refund to you. The supplier in turn resolves the matter with Customs.

## What if I have made a mistake in claiming to be eligible for VAT relief?

Customs and Excise checks the records of businesses selling things to disabled people. You, or the person who acts for you, should tell the supplier as soon as possible if you think you have wrongly claimed VAT relief.

## What if I realise that I do not need to pay VAT on some purchases?

You, or the person who acts for you, should ask the supplier as soon as possible if the tax can be refunded.

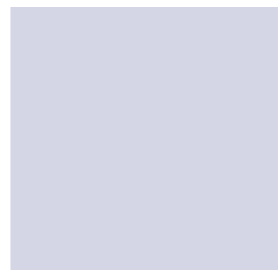
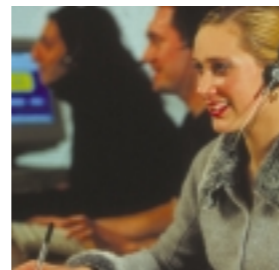
## Where can I get VAT notices and more help and advice?

By telephoning the National Advice Service on 0845 010 9000 or using the Textphone service on 0845 000 0200.

The National Advice Service can provide information, on request, in the following formats:

- Braille;
- Large print;
- Audio cassette; and
- Welsh.

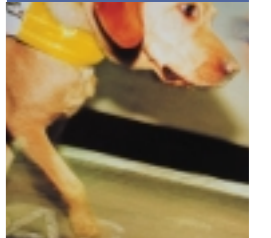
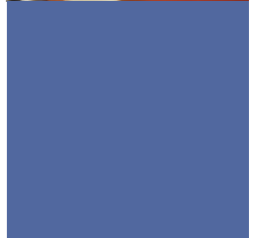
You can also visit our website at [www.hmce.gov.uk](http://www.hmce.gov.uk)



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HM Customs and Excise



**Getting things  
VAT FREE if you  
have a disability**

## What is this leaflet about?

You do not pay Value Added Tax (VAT) on certain purchases if you are disabled.

### This leaflet explains:

- the special VAT reliefs for disabled people;
- how a disabled person claims VAT relief; and
- where you can get more help and advice.

## Who should read this leaflet?

You should read this leaflet if:

- you are disabled; or
- you have a long-term illness.

## How do I claim these reliefs?

You give your supplier an eligibility declaration. This shows why VAT is not being charged. This may mean:

- filling in a form provided by your supplier;
- filling in the declaration reproduced in VAT Notices 701/7 'VAT reliefs for disabled people' or 701/59 'Motor vehicles for disabled people'; or
- submitting your own written or electronic declaration.

## What are the special VAT reliefs?

Not everything you buy is VAT free, but the reliefs on specific goods and services set out in VAT Notices 701/7 and 701/59 include:

- certain building work done in your home, such as providing or adapting a bathroom, building a ramp or widening a doorway;
- installing a lift in your home;
- certain equipment you buy or hire that has been designed especially for use by disabled people, such as pick up sticks, hoists, long handled taps, commodes;
- repairs and maintenance of specially designed equipment;
- wheelchairs;
- adapting other goods so that you can use them; and
- leasing a car from Motability.



## What if I am unable to sign the declaration?

If you cannot sign the declaration you can get:

- your parent or guardian;
- a close relative;
- your doctor; or
- someone else who acts for you

to do this.

## How do I know if I am eligible to claim VAT relief?

You can claim VAT relief if you have a physical or mental impairment which has a:

- substantial;
- long-term; and
- adverse effect on your ability to carry out normal day-to-day activities.

You can also claim VAT relief if you have a long-term illness such as diabetes. You cannot, however, claim VAT relief if you only have a temporary illness or injury.

## Do I need a doctor's certificate to support my claim for VAT relief?

No.