

## **VAT EXEMPTION DECLARATION**

Goods and services for disabled persons: eligibility declaration by an individual / charity

## Note to customer

You should complete this declaration if you are 'chronically sick or disabled' and the goods or services are for your own personal or domestic use. A family member or carer can complete this on your behalf if you wish. You can find out more from the <a href="Helpsheets on the GOV.UK">Helpsheets on the GOV.UK</a> website or by telephoning the VAT Disabled Reliefs Helpline on: 0300 123 1073. HMRC staff cannot advise whether or not an individual is chronically sick or disabled.

A person is 'chronically sick or disabled' if he or she is a person:

- With a physical or mental impairment which has a long term and substantial adverse effect upon his or her ability to carry out everyday activities
- With a condition which the medical profession treats as a chronic sickness It does not include an elderly person who is not disabled or chronically sick or any person who is only temporarily disabled or incapacitated, such as with a broken limb.

If you are unsure, you should seek guidance from your GP or other medical professional.

Please do not send this declaration form to the HMRC. Please note that it is an offence to make a false declaration.

I declare that I have purchased products from SpecialKids. Company for personal and domestic use by person(s) who claim relief from VAT under Group 12 Schedule 8 of the Value Added Tax Act 1994.

Please complete the declaration below:

Name of eligible person(s) / Organisation	
Address of eligible person(s) / Organisation	
Condition / Disability	
Signature:	
Print Full Name:	
Date:	

Please return the completed form by email to <a href="mailto:help@specialkids.company">help@specialkids.company</a>