Part 2. Customer's declaration

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 Helpsheets on the GOV.UK website or by telephoning the VAT Disabled Reliefs Helpline on Telephone: 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 give this completed form back to the supplier. They will keep it with their VAT records.
Please do not send it to HMRC.

I (full name) …….

of (address) ……

………………………………………………………………………………………………..

………………………………………………………………………………………………..

………………………………………………………………………………………………..

declare that I have the following disability or chronic sickness

……..

……..

……..

……..

I am receiving the goods and/or services detailed overleaf, which are being supplied to me for domestic or my personal use and I claim relief from VAT.

Signed ………………………………………………………………………	Date………………………………………..