

Goods & Services for disabled person: Eligibility declaration by an Individual

I (full name)

Of (address)

Declare that I am chronically sick or disabled by reason of (give full and specific description of your condition)

And that I am receiving from Neuff Athletic Equipment, South Parade Industrial Estate, Norton, Malton, North Yorkshire, YO17 9HL the following goods which are being supplied to me for my personal use: (Description of goods)

And I claim tax relief from Value added tax under group 14 of Schedule 5 to the Value Added tax act 1983

Signature

Date

Note to Supplier

You must keep this declaration for production to your VAT office. The production of this certificate does not automatically authorise zero rating of supply. You must also ensure that the goods you are supplying qualify for zero rating.

Note to 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 your local VAT office before signing the declaration.

Warning: Section 39.2 of the VAT Act 1983 provides for severe penalties for anyone who makes use of a document which they know to be false for the purpose of obtaining VAT relief.

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Other equipment and appliances designed solely for disabled persons

10 (a) General

You can zero rate goods not listed in paragraphs 4-8 above provided that:

- They are equipment or appliances designed solely for use by a disabled person; and
- You make the supply to a disabled person for domestic or his or her personal use; and
- You receive from your customer an eligibility declaration in the form set out in Annex D to this notice.

To qualify for zero rating the goods must have been specially designed to be suitable for use by a disabled person.

Some items marked in our catalogue on the disabled athletes pages qualify for zero rating. The same facility is available to charities who obtain the goods for supply to specific individual persons, but not if to be available to general use by disabled persons. (There is a charities & VAT Booklet leaflet 701/1 which details other relief available)