VAT Declaration Form

You do not have to pay VAT on some goods and services if you are disabled and the goods are designed to help you with your daily living, for example, a personal alarm service.

Who is eligible for VAT relief?

VAT law states that to qualify for VAT relief:
- the person is ‘chronically sick or disabled’
- the goods and services are purchased or acquired for their personal or domestic use.

What does ‘chronically sick or disabled’ mean?

A person is ‘chronically sick or disabled’ if he/she is a person:
- with a physical or mental impairment which has a long-term and substantial adverse effect upon his/her ability to carry out everyday activities
- with a condition which the medical profession treats as a chronic sickness, such as:
  - diabetes
  - kidney disease
  - hypertension
  - heart disease
  - arthritis
  - epilepsy
  - osteoporosis
- who is terminally ill.

A person with a temporary injury like a broken leg would not qualify, nor would a frail older person who is otherwise well and not disabled.

Please note that generally it is only the personal alarm unit, pendant and monitoring service which qualifies for VAT relief, and most sensors and detectors do not.

You should complete the declaration below if you are ‘chronically sick or disabled,’ and the goods or services are for your own personal and domestic use. A family member or carer can complete this on your behalf if you wish.

If you are still unsure about your eligibility you should get advice from the Helpsheets on the Gov.UK website or by telephoning the VAT Reliefs Helpline on 0300 123 1073 (Please note, HMRC staff cannot advise whether or not an individual is chronically sick or disabled. If you’re unsure seek guidance from your GP or other medical professional).

I (full name):

Of (address):

Postcode:

I declare that I have the following disability or chronic sickness:

Signature: Date:

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