

# **VAT Relief**

Value added tax (VAT) applies to most goods and services. However, if you are disabled or have a long-term health condition, you do not have to pay VAT on products or services that have been adapted to support you with your condition.

#### Who Qualifies?

To be eligible for VAT exemption on certain products, you must meet the following criteria:

- Have a physical or mental impairment that affects your ability to carry out everyday activities
- Have a condition that is treated as chronic or long-term, such as diabetes
- Be terminally ill

# **How To Apply**

To access VAT relief you must complete an 'Eligibility declaration by a disabled person for VAT reliefs' form. You can access the form online: <a href="https://www.gov.uk/government/publications/vat-reliefs-for-disabled-people-eligibility-declaration-by-a-disabled-person">https://www.gov.uk/government/publications/vat-reliefs-for-disabled-people-eligibility-declaration-by-a-disabled-person</a>

If you need a more accessible version, please email: <a href="mailto:different.format@hmrc.gov.uk">different.format@hmrc.gov.uk</a>

If you would like to speak to someone, you can call the VAT Disabled Reliefs Helpline on: 0300 123 1073

You can also access some useful helpsheets on the government website: <a href="https://www.gov.uk/government/collections/vat-reliefs-for-charities-disabled-and-older-people">https://www.gov.uk/government/collections/vat-reliefs-for-charities-disabled-and-older-people</a>



## **Frequently Asked Questions**

# 1. Can I get VAT relief on building work to adapt my home for my disability?

Yes. You will not be charged VAT on building work like ramps, widening doors, installing a lift or toilet.

### 2. Can I get VAT relief on a wheelchair, or other accessory?

Yes. You will not be charged VAT on the following products:

- adjustable beds
- stair lifts
- wheelchairs
- medical appliances to help with severe injuries
- alarms
- braille paper or low vision aids but not spectacles or contact lenses

### 3. What about a car - can I get VAT relief on an adapted car?

Yes. You will need to complete a 'Customer declaration for zero-rated VAT supply of an adapted motor vehicle (VAT1615A)' form, which can be found here:

https://www.gov.uk/government/publications/customer-declaration-for-zero-rated-vat-supply-of-an-adapted-motor-vehicle-vat1615a

### **How We Can Help**

If you live in the Barnsley borough and would like some advice about VAT relief, you can:

- Email us at <a href="mailto:first.contact@dialbarnsley.org.uk">first.contact@dialbarnsley.org.uk</a>
- Or call our Advice Line on 01226 240273