VAT Exemptions Explained

We offer VAT exemptions on certain products.
In order to qualify for VAT relief the following must BOTH be true:

- Is the **product** eligible for VAT exemption?
- Is the **end user** eligible for VAT exemption?

• Is the product eligible for VAT exemption?

A product's eligibility for VAT exemption is not dictated by us, it is decided by the manufacturer in tandem with HM Revenue & Customs.

• Is the end user eligible for VAT exemption?

- To be eligible for VAT exemption, the government says the end user must be 'chronically sick or disabled', defined if he/she is a person:
  1) with a physical or mental impairment which has a long-term and substantial adverse effect upon his/her ability to carry out activities; or
  2) with a condition which the medical profession treats as a chronic sickness, such as diabetes; or
  3) who is terminally ill.

- **Please note:** This definition does not include a frail elderly person who is otherwise able-bodied, or any person who is only temporarily disabled or incapacitated, such as with a broken limb.

Please note:

- It is an offence to claim VAT exemption if you are not entitled to it, and the penalties for false claims are severe
- Upon request from HM Revenue & Customs we will disclose all details of claimed exemptions

HM Revenue & Customs

VAT Relief Declaration Form

If you are in any doubt as to whether you are eligible to receive goods or services zero-rated for VAT you should consult Notice 701/7 VAT reliefs for disabled people or contact our National Advice Service on 0300 123 1073 before signing the declaration.

(full name) …………………………………………………………………………

(Address) ………………………………………………………………………..

………………………………………………………………………

………………………………………………………………………

Telephone No: …………………………………..

Declare that:

- I am chronically sick or have a disabling condition by reason of: (please state your registered disability/condition, eg, arthritis);

1 …………………………………………………………………………

2 …………………………………………………………………………

3 ………………………………………………………………………

- and that, I am receiving the goods stated below from Craftmasters Property Services Ltd for my personal or domestic use.

Item/s Purchased	Price
Price	

- and I claim relief from value added tax. ***Note it is an offence to make a false declaration.***

Signature…………………………………………………

Date……………………………………………………