VAT Exemption Declaration

Document 0030 iss05



Who should complete this form?

If you are 'chronically sick or disabled' you should complete this form to claim VAT relief on the purchase(s) of eligable goods or services that are for your own personal or domestic use. A family member or carer can complete this on your behalf if you wish.

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.

Help and advice

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.

If you are unsure, you should seek guidance from your GP or other medical professional.

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