

# VAT DISCLAIMER

## GOODS AND SERVICES TO DISABLED PERSONS ELIGIBILITY DECLARATION BY AN INDIVIDUAL

I (Full Name)

Of (Address)

declare that I am chronically sick or disabled by reason of:-  
(give a full description of your condition)

and I am receiving:-

\* the following goods which are being supplied to me for domestic or my personal use

\* the following services to adapt goods to suit my condition

and I claim relief from Value Added Tax under Group 12 of Schedule 8 to the Value Added Tax Act 1994

Signature \_\_\_\_\_

Date \_\_\_\_\_

### **Note to the Supplier**

You must keep this declaration for production to your VAT office. The production of this certificate does not automatically authorise Zero-Rating of the supply. You must also ensure that the goods and services you supply qualify for Zero-Rating

### **Note to the 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 this declaration

**WARNING: SECTION 72.2 OF THE VAT ACT 1994 PROVIDES FOR SEVERE PENALTIES FOR ANYONE WHO MAKES USE OF A DOCUMENT WHICH THEY KNOW TO BE FALSE FOR THE PURPOSES OF OBTAINING VAT RELIEF**