

How do I claim the elderly and disabled VAT reliefs?

If you have a disability or long-term illness, you may be able to buy some of the products without paying any VAT. The government allows certain products to be zero-rated for VAT purposes.

How VAT relief works

This isn't a VAT refund system and there's no facility for HMRC to refund VAT to you if you're entitled to buy VAT-free goods. If you're entitled to buy VAT-free goods, your supplier won't charge you VAT.

You do not have to pay the full price to the seller and then reclaim the VAT from the government later. Instead, the supplier should sell you the goods or services with the VAT already discounted. If you suspect that a product or service is zero- or 5%-rated, ask the supplier and they should be able to tell you.

You will probably have to sign a form declaring your illness or disability or that you are aged 60 or over. The supplier should have copies of this form. If not, you can direct them to look on GOV.UK for a sample eligibility declaration form (<https://www.gov.uk/government/publications/vat-reliefs-for-disabled-people-eligibility-declaration-by-a-disabled-person>).

Before you use this declaration

The supplier is responsible for making sure that the customer meets all the conditions for zero rating.

This declaration does not automatically justify zero rating his supply to a disabled person. The supplier must ensure that the items or services he is supplying are qualified for a VAT reduction.

Check Reliefs from VAT for disabled and older people (Notice 701/7) before applying VAT relief to his supplies (<https://www.gov.uk/guidance/reliefs-from-vat-for-disabled-and-older-people-notice-7017>).

If you are shopping online, the supplier or manufacturer should have an online declaration, which you can fill in as you make your purchase. If you are unable to complete a declaration yourself, HMRC guidance confirms that a relative, partner or other responsible



person, for example your doctor, can do so on your behalf.

There are penalties for making a false declaration and for fraudulent VAT evasion. With regard to incontinence products – in practice these are zero-rated on the shelf in a retail setting, and you will not need to complete an eligibility declaration, as it is accepted that due to their specialist nature, only eligible individuals are likely to buy such products. ▶

Where can I find out more?

If you have an enquiry, HMRC provide a help service on VAT reliefs for disabled and older people (<https://www.gov.uk/government/organisations/hm-revenue-customs/contact/vat-reliefs-for-disabled-and-older-people>).

HOW TO CLAIM

VAT-REGISTERED CONTRACTOR

If you are using a VAT-registered contractor (builder, plumber or other trade) to carry out the bathroom adaptation, then they will pay VAT on the materials they buy and they can reclaim this VAT back from HMRC in the normal way. Your building contractor's supply of the materials to you will be VAT-free.

CONTRACTORS NOT VAT REGISTERED

As contractors who are not VAT registered cannot reclaim the VAT on the materials they buy, they instead can help you arrange for the materials to be supplied VAT-free direct to you from a VAT-registered supplier.

You'll need to provide a copy of your eligibility declaration (https://assets.publishing.service.gov.uk/government/uploads/system/uploads/attachment_data/file/419380/Eligibility_Declaration_Disabled_-_March_2015__2_.pdf) and evidence from your contractor that you're paying them to do the eligible work for you.

The Eligibility declaration information given to On the Level will be stored securely and will remain confidential.

DIY

If you carry out the work yourself or a friend, neighbour or member of your family does the work for you free of charge unfortunately the materials cannot be bought VAT-free.

MORE INFORMATION

Call HMRC for information about VAT reliefs available for disabled and older people.

Telephone:

0300 123 1073 or visit the Government website (<https://www.gov.uk/financial-help-disabled/vat-relief>).

What to do if you think you've paid too much VAT

If you think that you meet all the conditions for VAT-free goods but have been incorrectly charged VAT, you should ask your supplier for a refund. There's no facility for HMRC to refund VAT to you. If your supplier isn't sure how to do this, they can contact HMRC for advice. The helpline advisers can give advice in cases of uncertainty but can't intervene in disputes between customers and suppliers.

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The material in this article is provided solely for informational purposes. Please consult with the appropriate authorities on your specific circumstances.

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