

## **1.0 Who is eligible for VAT Exemption?**

**1.1** Customers wanting to purchase goods from us who are chronically sick, meaning that they have an illness or disability which impedes on normal every day activities then this means that you may qualify for VAT exemption.

**Eligible Individuals:** If you are chronically sick or disabled and the products are for your personal use. 'Chronic' meaning lasting a long time.

**Eligible Charities:** Where the goods are made available by the charity to a disabled person for their personal or domestic use. In the case of this event a different VAT declaration form (not the link form) must be signed and completed. Please contact 02920 553 777 for more information.

## **1.2 What does 'chronically sick or disabled' mean?**

A person is 'chronically sick or disabled' if he/she is a person:  
with a physical or mental impairment which has a long-term and substantial adverse effect upon his/her ability to carry out everyday activities;  
with a condition which the medical profession treats as a chronic sickness, such as diabetes; or  
who is terminally ill.

It 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.

If a parent, spouse or guardian acts on behalf of a 'chronically sick or disabled' person, your supply is treated as being made to that 'chronically sick or disabled' person

## **NOT ALL PRODUCTS ARE ELIGIBLE FOR VAT EXEMPTION RELIEF**

- Most of the products listed in Zentech Healthcare's catalogue are zero rated.
- The products which are not zero rated will ask you to call 02920 553777 to order over the phone.
- Please check at the point of purchase that you have selected the tick box to receive VAT exemption if it applies to you.

## **IF YOU ARE NOT ELIGIBLE FOR VAT EXEMPTION RELIEF**

- If you are not eligible for VAT exemption it is your responsibility to ensure that you pay the full 17.5% on your item. This can be done by unselecting the tick box on the online payment page.
- Please note that customers who receive VAT exemption and have selected this option at the point of purchase must print and sign the declaration form which can be located via selecting the highlighted link. Customers please note that this document must be received by us before any goods can be released.

VAT Declaration Form (Printable) Please click on the provided link or call for more information

The government requires that you complete a VAT Exemption declaration form.

Please contact HM Revenue and Customs National Advice Service on 0845 010 9000 before signing the declaration if you are still unsure if you are eligible for VAT exemption relief.

It may not always be possible for a disabled person to sign a declaration (for example, if the person is a child or unable to write). In such cases, the signature of a parent, guardian, doctor or another responsible person is acceptable on the declaration.

VAT EXEMPTION CERTIFICATE

**Description of Product / Service**

**AIDS FOR HANDICAPPED PERSONS: SUPPLY TO AN INDIVIDUAL**

CUSTOMER NAME \_\_\_\_\_

ADDRESS \_\_\_\_\_

Declare that I am chronically sick or disabled by reason of:-

\_\_\_\_\_

I declare that I am chronically sick or disabled and that I am receiving from Zentech Services Ltd 115, Station Rd, Llandaff North, Cardiff.....  
(as described below) The following goods which are being supplied to me for domestic or my personal use and I claim that the supply of these goods is eligible for relief from Added Value Tax under group 14 of the zero rate schedule to the Value Added Tax Act 1983.

Description of goods / services

Signature.....

Date.....

**NOTE TO 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 the declaration