

Eligibility declaration by a disabled person

Please note there are severe penalties for making false declarations

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 Notice 701/7 VAT reliefs for disabled people or contact our National Advice Service on 0845 010 9000 before signing the declaration.

I (full name).....

of (full address)

declare that:

I am chronically sick or have a disabling condition by reason of:

(give full and specific description of your condition);

.....
.....
.....

GPs Name.....

GPS Address.....

and that

I am receiving from: Smiths The Rink Limited, Harrogate, the following goods which are being supplied to me for domestic and personal use: (please tick)

Adjustable Bed

Tempur® Mattress

Lift & Rise Recliner Chair

and I claim relief from value added tax.

..... (Signature)

3.2.1 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.

3.2.2 Terminology

The term 'disabled' is used throughout this notice and means 'handicapped' or 'disabled or chronically sick'.

Please Return This Signed Declaration Form To
Smiths The Rink Ltd
Dragon Road
Harrogate
HG1 5DR