

## VAT EXEMPTIONS FOR INDIVIDUALS WITH DISABILITIES

I (full name) \_\_\_\_\_

of (address) \_\_\_\_\_

declare that I am, or am signing on behalf of (as parent or guardian), an eligible person under paragraph 1 of VAT leaflet 701/7/94, that I am having: (description of disability)

And that I am receiving from - Pyramid Educational Consultants UK, Pavilion House, 6 Old Steine, Brighton BN1 2EJ - the following goods which are being supplied to me for domestic or personal use: (description of goods)

and I claim that the supply of these goods or services is eligible for relief from Value Added Tax under Group 14 of the Zero Rate Schedule to the Value Added Tax Act 1983.

Signature:

Date:

## VAT EXEMPTIONS FOR PRODUCTS SUPPLIED TO A CHARITY

I (full name) \_\_\_\_\_

(status in charity) \_\_\_\_\_

of (name and address of charity) \_\_\_\_\_

declare that the charity named above is receiving from - Pyramid Educational Consultants, Pavilion House, 6 Old Steine, Brighton BN1 2EJ - the following goods which are being made available to one or more people with disabilities for domestic or personal use: (description of goods):

and I claim that the supply of these goods or services is eligible for relief from Value Added Tax under Group 14 of the Zero Rate Schedule to the Value

## VAT Exemption – do you need to pay VAT?

Relief from VAT is available on certain goods – those either marked “VAT Exempt”, or “Part VAT Exempt”. But we have to refer to VAT Notice 701/6 March 1997, Appendix A, which categorically states that we MUST be satisfied that the following conditions are met:

1. The goods are being purchased by an eligible body or charity of a group of voluntary contributors for donation to a nominated eligible body.
2. The goods are being paid for with funds solely provided by a charity or from voluntary contributions.
3. The goods are for disabled people.

Referring to condition 3, this refers to articles specially designed for disabled people. In Notice 701/7, it is stated that relief is not intended to mean that all goods and services supplied to disabled people (and charities providing facilities for disabled people) should be zero rated. Many goods which are of benefit to people with particular disabilities may not qualify for relief because they are designed for wider use.

All products in our catalogues are assessed by the Commissioners of Customs and Excise, and it is solely their decision whether they regard certain products to be of benefit to disabled people. If they regard the product to be of benefit to any individual (i.e. wider use) then they will insist that we standard rate the product, and as such exemption from VAT will not apply.

### Please Note

1. Products that are Zero Rated are indicated with a **Z** by the price. These items never carry VAT.
2. Products that do carry VAT but are eligible for VAT Relief have ‘**VAT Relief**’ or ‘**Part VAT Relief**’ beside the price. Details for eligibility are indicated above. The Eligibility Declaration form must be completed and submitted with the order.
3. Prices are in pounds sterling and exclusive of handling and delivery charge. VAT will be

Added Tax Act 1983.

Signature:

Date:

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**There are severe penalties for making false declarations. If you are in any doubt about your eligibility of the goods you are buying, you should get advice from any local VAT office before signing this declaration. (See under Customs & Excise in the phone book).**

added to all invoices unless an Eligibility Declaration form is received with the order.

4. A delivery and handling fee plus VAT is payable on most orders. See order form for details. There is no VAT relief on this fee.