

## VAT Reliefs for Disabled People - Eligibility declaration by a disabled person

You should complete this declaration if you are 'chronically sick or disabled' and the goods or services are for your own personal or domestic use. A family member or carer can complete this on your behalf if you wish.

You can find out more from the Help sheets at; [www.HMRC.gov.uk](http://www.HMRC.gov.uk) or by telephoning the VAT Disabled Reliefs Helpline on 0300 123 1073. HMRC staff cannot advise whether or not an individual is chronically sick or disabled.

A person is 'chronically sick or disabled' if he or she is a person:

- a. with a physical or mental impairment which has a long-term and substantial adverse effect upon his or her ability to carry out everyday activities.
- b. with a condition which the medical profession treats as a chronic sickness.

It does not include an elderly person who is not disabled or chronically sick or any person who is only temporarily disabled or incapacitated, such as with a broken limb.

If you are unsure, you should seek guidance from your GP or other Medical Professional before signing the declaration.

**Please send this form back to Hearing Products International Limited at the address below and it will be kept with our VAT records.**

I (full name) .....

of (address) .....

declare that I have the following disability or chronic sickness (*hearing disability or communicative disability*)

.....

I am receiving the goods and/or services detailed above, which are being supplied to me for domestic or my personal use and I claim relief from Value Added Tax.

Signed .....Date.....

VAT Reg No GB 606 4762 40

Company Reg. No. 2531653

Registered Office: Echo House, 26/27 Haigh Park, STOCKPORT, Cheshire, SK4 1QR, UK

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