

Eligibility declaration by a disabled person

Notice 701/7 VAT Reliefs for disabled people

Please note there are penalties for making false declarations

Customer

If you are in any doubt as to whether you are eligible to receive zero rated goods you should consult Notice 701/7 VAT relief for disabled people or contact HMRC on **0300 200 3700** for advice and clarity. This advice applies to the retailer/supplier.

I (Your full name)

of (Your full address)

.....

declare that:

- I have diabetes controlled by drugs / insulin
- I am receiving from: (name and address of supplier)

.....

.....

.....

the following goods which are being supplied to me for domestic or my personal use:
(Description of goods)

.....

.....

..... (Signature)(Date)

Supplier

I (full name)

of (address)

.....

am supplying to the person named above the following goods: (description of goods)

.....

.....

..... (Signature)(Date)

Note to Supplier

You should keep this declaration for production to your VAT officer. The production of this declaration does not automatically justify the zero-rating of the supply. You must ensure that the goods and services you are supplying qualify for zero-rating.