

Information on:

VAT exemption for equipment and services for disabled people

If you're disabled or have a long-term illness, you won't be charged VAT on products designed or adapted for your own personal or domestic use. Also, you won't be charged VAT on:

- the installation and any extra work needed as part of this
- repairs or maintenance
- spare parts or accessories
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The product and your disability have to qualify.

Qualifying products or services

Your supplier can tell you, but usually products designed or adapted for a disability qualify. For example, certain types of:

- adjustable beds
- stair lifts
- wheelchairs
- medical appliances to help with severe injuries
- alarms
- braille paper or low vision aids - but not spectacles or contact lenses
- motor vehicles - or the leasing of a motability vehicle
- building work like ramps, widening doors, installing a lift or toilet

The website below gives further information on what goods and services qualify and how to claim exemption. You can also contact the relevant department of HMRC by email, phone or post.

Website: <https://www.gov.uk/financial-help-disabled/vat-relief>

Further information also on the HMRC website:

www.hmrc.gov.uk/vat/sectors/consumers/disabled.htm

Phone: HMRC **0300 123 1073**



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Really useful information for parents of children with additional needs in Kirklees

Website www.pcankirklees.org Call 07754 102336 Email info@pcankirklees.org

Choose option 1 to speak to an advisor about VAT reliefs for disabled and older people.

Opening hours 8.00 am to 5.00 pm, Monday to Friday
Closed weekends and bank holidays

Postal address: HM Revenue and Customs
VAT Reliefs for disabled and older people
St John's House
Merton Road
Liverpool
L75 1BB



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