



6 Benson Close, Bicester, Oxfordshire OX26 4FQ

E-mail: finance@moreableltd.co.uk Tel: 01869 221711

Equipment Sales, Installation, Service and Repair

VAT EXEMPTION ELIGIBILITY DECLARATION BY A CHARITY

Note to 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 the HMRC website or telephone 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:

- 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; or
- 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 or the disabled person are unsure, the disabled person should seek guidance from their GP or other Medical Professional.

Please give this completed form back to the supplier. They will keep it with their VAT records.

Please do not send it to HMRC.

I (Full Name)

Position held in charity

Of (Charity Name & Address)

.....

Charity Commission Registration Number

Declare that the above charity is receiving the goods and/or services detailed below which will be made available to a disabled or chronically sick person for their personal or domestic use and I claim relief from Value Added Tax.



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The above charity is receiving from MoreAble Ltd, the goods and/or services detailed below:

A. Goods which are being supplied for a disabled person's personal or domestic use:

Please indicate product type (i.e. shower chair/hoist, etc.):

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B. Services of repair or maintenance of eligible goods:

Please indicate product type (i.e. shower chair/hoist, etc.):

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C. Services of installation of eligible goods:

Please indicate product type (i.e. ceiling hoist, etc.):

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Signed:

Date: