

What is VAT Exemption?

VAT Exemption is a government run scheme that allows disabled and chronically sick people to buy eligible items at 0% VAT.

Am I eligible?

Individuals who are chronically ill or have certain types of disability can claim VAT Exemption on products which qualify. The VAT Exemption only covers items intended for domestic or personal use. A person is "chronically ill or disabled" if they:

- have a condition which the medical profession treats as a chronic sickness.
- have a physical or mental impairment that has a long-term and substantially adverse effect on their ability to carry out day to day activities.
- are terminally ill.

It does not include a frail elderly person who is otherwise able-bodied or any person who is only temporarily disabled or incapacitated, such as with a broken limb.

These conditions and further information are available on the HMRC website contained in notice 701/7 VAT. You can find out more on the GOV.UK website, <https://www.gov.uk/financial-help-disabled/vat-relief> or by telephoning the VAT Disabled Reliefs Helpline on Telephone: 0300 123 1073. HMRC staff cannot advise whether an individual is chronically sick or disabled. If you are unsure, you should seek guidance from your GP or other medical professional.

How to Claim?

If you qualify, when you add a product to your basket select the VAT Exempt option.

When you reach the checkout, we will ask you to confirm your eligibility (or that of the person you are claiming for). To declare exempt status, please provide the name and the qualifying disability or chronic illness of the qualifying person.

By selecting a VAT exemption option and completing the details you are declaring that you are claiming VAT exemption under Group 12 of Schedule 8 of the Value Added Tax Act 1994. Please note it is an offense to make a false declaration.

This information is kept strictly confidential. It can only be viewed on a secure private company network and will be securely available to the UK Government HMRC if requested.

We regret that VAT cannot be credited at a later date if the VAT exemption declaration is not made at the time of ordering.

If you require further information, please contact our office on +44(0)1869 226566 or email info@parafricta.com