

ST72 Issue 5

VAT Exemption Form

VAT relief eligibility

Please read the following information carefully before making a declaration of eligibility for VAT relief. By ticking the declaration boxes below, you are formally stating your right to VAT relief on your purchase.

Claiming VAT relief for yourself

You should complete this declaration if you are 'chronically sick or disabled' and the goods you are purchasing are for your own personal or domestic use.

Who is entitled to VAT relief and how is it defined?

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 with a condition which the medical profession treats as a chronic sickness".

This does not include an elderly person who is neither disabled nor chronically sick or any person who is only temporarily disabled or incapacitated, such as someone with a broken limb.

Claiming on behalf of someone else

A family member or carer can complete the electronic form on behalf of the 'chronically sick or disabled' person. If you are purchasing on behalf of a 'chronically sick or disabled' person you must declare your relationship to the person and must only tick the VAT exempt box if the purchase is supplied for the individuals domestic or personal use.

If you are purchasing on behalf of someone else and are unsure of eligibility, then you can find out more by visiting:

<https://www.gov.uk/government/publications/vat-notice-7017-vat-reliefs-for-disabled-people>

Nursing home or care provider

If you are a nursing home or care service provider, you are NOT eligible for VAT relief and should not use this form. The following link explains the VAT liability of goods and services by health and care institutions and providers of non residential care to children:

<https://www.gov.uk/government/publications/vat-notice-70131-health-institutions>

Resident of a nursing home or hospital or any residential care home

Please note the HMRC exclude from eligibility on VAT relief for an **in-patient or resident of a hospital or nursing home** as this is NOT considered 'domestic or personal use'.

Please tick box – I have read and understood the restrictions and eligibility criteria for the qualification of VAT relief on Silvalea Ltd products.



If you are purchasing for yourself please complete both sections in **PART A**

If you are purchasing on behalf of an individual please complete section 1 in **PART A** and all of **PART B**

Section 1	Part A Full name of disabled individual: Full address: Nature of chronic illness or disability:	Part B Full name of individual making the purchase: Full address of individual making the purchase: Relationship to disabled individual:
	Section 2 By ticking this box, I declare that I have the above disability or chronic sickness. By ticking this box, I declare that I am receiving the goods purchased, which will be supplied to me for my personal use and I am eligible to claim relief from VAT.	By ticking this box, I declare that I am purchasing on behalf of an individual who suffers from the illness or disability noted in Part A, Section 2. By ticking this box, I declare that I am purchasing for and on behalf of a disabled individual for their personal use, in their home and they are eligible for relief from VAT.

Use and misuse of declarations

There are penalties for knowingly making false declarations and the fraudulent evasion of VAT. Silvalea Ltd will NOT zero rate any declaration that is believed to be inaccurate or untrue.

Signature or Type Name:

Signature Name

By ticking this box you agree with Silvalea Privacy Policy to be found on [silvalea.com](https://www.silvalea.com) on our downloads page_Silvalea Policy & Statements.

By ticking this box you give Silvalea permission to contact you via email with details of related products, services or future product training sessions.

ADDITIONAL NOTE:

Order or Quotation/Proforma Reference:

Once you have completed the form, please email to customerservices@silvalea.com