

## Issue 2

# VAT Relief Eligibility

**Please read the following information carefully before making a declaration of eligibility for VAT relief on the VAT Exemption Form which can be found in the Download section of the website or by request from [customerservices@silvalea.com](mailto:customerservices@silvalea.com)**

### Claiming VAT relief for yourself

You should complete the VAT Exemption Form, if you are 'chronically sick or disabled' and the goods you are purchasing are for your own personal or domestic use. Once you have completed the form, please email to [customerservices@silvalea.com](mailto:customerservices@silvalea.com)

### 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 VAT Exemption Form on behalf of the 'chronically sick or disabled' person. Once you have completed the form, please email to [customerservices@silvalea.com](mailto:customerservices@silvalea.com). 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 within their own home.

If you are purchasing on behalf of someone else and you 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. 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'.

### Use and misuse of declarations

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