

VAT Relief for disabled people

Charity Declaration by

Account No	
Ref Number	
Date	
Order No	
Charity	
Of Address	
Town	
County/ Country	
Postcode:	

I (full name)	
Position held	
of	

declare that the above charity is receiving the goods and/or services 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.

Signed	
Dated	

HMRC Note to Charity

This declaration should be completed for goods or services if they are to be made available by the charity to be used by the 'chronically sick or disabled'.

You can find out more from the Helpsheets on the GOV.UK website or by telephoning the VAT Disabled Reliefs Helpline on Telephone: 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
- 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 are unsure, you should seek guidance from your GP or other medical professional.

Please return the completed form to SEB Sensory Limited for their VAT records.

Please do not send it to HMRC.

[Notice 701/7 VAT reliefs for disabled people](#)

*Mailing Address
Registered Office*

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