

**VAT reliefs for disabled people - eligibility declaration by a disabled person**

**(Receiving Diabetic Supplies Free of VAT)**

In order to comply with HMRC Notice 701/7 VAT reliefs for disabled people (Which includes diabetics), **Microtec Medical Limited** with its' head office 124 City Road, London EC1V 2NX United Kingdom, must verify the eligibility of customers to receive diabetic supplies free of VAT (zero rated ) before supplying VAT free supplies.

**SUPPLIER DECLARATION**

We, Microtec Medical Limited are supplying the following goods in accordance with notice 701/7 to the disabled person named on this form, which is duly signed and dated by said recipient:

*DIABETIC BLOOD GLUCOSE METERS and / or*

*DIABETIC BLOOD GLUCOSE METER TEST STRIPS*

**CUSTOMER DECLARATION**

Note to customer: HMRC advises that you should complete this declaration if you are 'chronically sick or disabled' and the goods or services are for your own personal or domestic use.

A family member or carer can complete this on your behalf if you wish.

I (full name) .....

of (address) .....

.....

.....

.....

declare that I have the following disability or chronic sickness : *DIABETES*

I am receiving the goods detailed above, which are being supplied to me for domestic or my personal use and I claim relief from VAT.

Signed .....

Dated .....

## HMRC DECLARATION TO RECEIVE DIABETIC SUPPLIES ZERO-VAT RATED

### NOTES:

You can find out more from the Help sheets 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 <sup>2</sup> 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 give this completed form back to the supplier. They will keep it with their VAT records. Please do not send it to HMRC.