



VAT Exemption on Disability Products

Overview

Disabled people may be entitled to claim Value Added Tax (VAT) relief on disability goods and services that are designed for use by disabled people. This guide explains who can get VAT relief and the products and services that qualify in general. VAT rules can be complicated, and if your situation is unclear you should contact HMRC for clarification of your situation.

In general, disabled people do not have to pay VAT on goods and services that are designed or adapted solely for use by disabled people. These goods and services are often called 'zero-rated' or 'eligible for VAT relief'

For goods and services to be zero-rated, all of the following conditions must be met:

- the customer is eligible to purchase supplies at the zero rate
- the goods are for the personal or domestic use of the customer
- the goods and services are eligible to be supplied at the zero rate

Getting products and services VAT-free

Do you qualify for the zero rate?

To get the product VAT free, you must have a disability that qualifies you for help. For VAT purposes, you are classed as being disabled or having a long-term illness if:

- you have a physical or mental impairment that affects your ability to carry out everyday activities, for example blindness, or
- you have a condition that's treated as chronic sickness, like diabetes, or
- you are terminally ill

The definition does not include someone who is only temporarily disabled or incapacitated, such as with a broken leg.

The HMRC website provides more detailed information here

<https://www.gov.uk/guidance/vat-relief-on-certain-goods-if-you-have-a-disability#what-hmrc-means-by-chronically-sick-or-disabled>

What goods and services are eligible?

Examples of eligible goods and services are:

- wheelchairs and some mobility scooters
- emergency alarm call systems
- computer equipment designed for disabled people



- specialist beds and chair lifts

If you need to speak to HMRC for advice you can call their helpline

HM Revenue and Customs Disabled VAT Relief helpline here

<https://www.gov.uk/government/organisations/hm-revenue-customs/contact/vat-reliefs-for-disabled-and-older-people>

Tel: **0300 123 1073**

Please note- when you call this number it will take you through to the HMRC Charities helpline. Listen to the options and press 5 for queries relating to VAT relief for individual disabled people.

You can also get VAT relief on some vehicles, see the HMRC website for more information about new, secondhand, adapted and Motability scheme vehicles here

<https://www.gov.uk/guidance/vat-relief-on-adapted-motor-vehicles-for-disabled-people-and-charities-notice-1002>

How do I claim?

Most suppliers will know if their product has been specifically designed to help disabled people. They will offer their products free of VAT at the point of sale. You'll need to confirm to them in writing that you are a disabled person. Most suppliers will use the form Notice 701/7 VAT reliefs for disabled people form. Find this for here https://www.gov.uk/government/uploads/system/uploads/attachment_data/file/419380/Eligibility_Declaration_Disabled_-_March_2015_2_.pdf

If you are shopping online, the supplier or manufacturer should have an online copy of the declaration form, which you can then fill in as you make your purchase.

Reduced rate VAT on mobility aids for older people

If you are aged 60 or over, some mobility aids can be supplied at a reduced rate of VAT, which is currently 5%

Your supplier should know about the reduced rate and apply it. You qualify if:

- you are over 60 when the product is supplied or installed
- the product is installed – you don't get the reduced rate if you just buy it
- the product is for a private home, not for example a residential care home.

You can get reduced rate of VAT on the supply and installation of these items:

- grab rails
- ramps
- stair lifts
- bath lifts
- built-in shower seats or showers containing built-in shower seats



- walk in baths with sealed doors

Repairs of these goods don't qualify for reduced rate VAT.

Your supplier will ask you to complete a simple declaration form stating your name, age, address and that the goods qualify.

For more information see the HMRC website <https://www.gov.uk/guidance/reliefs-from-vat-for-disabled-and-older-people-notice-7017#reduced-rate-vat-on-mobility-aids-for-older-people>

Expert information

You can find more information and examples on the Low Income Tax Reform Group's website here <https://www.litrq.org.uk/tax-nic/taxes-transactions/value-added-tax-vat/disabledolder-peoples-vat-reliefs>

Information last updated on **9 August 2024**. Please note that information may be subject to change. All information is provided in good faith but Disability Information Scotland does not endorse any product or service referred to within this resource.