

VAT relief for disabled people

If you are disabled or have a long-term illness, you won't be charged VAT on products designed or adapted for your personal or domestic use. Also, you won't be charged VAT on:

- The installation and any extra work needed as part of this
- Repairs or maintenance
- Spare parts or accessories

Qualifying products or services

- Adjustable beds
- Chair and stair lifts
- Hoists
- Wheelchairs
- Medical appliances to help with severe injuries
- Sanitary devices
- Alarms
- Braille paper or low vision aids – but not spectacles or contact lenses
- Motor vehicles or the leasing of a Motability vehicle
- Building work like ramps, widening doors, installing a lift or a toilet
- Building materials

The above list are only examples and there are many other items which can qualify for VAT free status

How to get a product VAT free

To get the product VAT free, your disability has to qualify. For VAT purposes you are disabled if:

- You have a physical or mental impairment that affects your ability to carry out everyday activities
- You have a condition that is treated as a chronic sickness – like diabetes
- You are terminally ill.

Alex Thorburn – 7th June 2013