



# VAT EXEMPTION FORM

TFH Special Needs  
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**NOTE:** We cannot accept faxed forms, please send completed & signed forms to us at the address shown.

## VAT EXEMPTIONS FOR INDIVIDUALS WITH DISABILITIES

I (Full Name)

of (Address)

Post Code

declare that I am an eligible person under paragraph 1 of VAT leaflet 701/7/94, that I am suffering from: *(Description of illness, e.g. diabetes)*

and that I am receiving from TFH: **A.** the following goods which are being supplied to me for domestic or my personal use: *(Description of Goods)*

or **B.** the following services to adapt goods to suit my condition: *(Description of Services)*

or **C.** the following services of repair or maintenance of goods: *(Description of Services)*

and I claim that the supply of these goods is eligible for relief from Value Added tax under Group 14 of the Zero Rate Schedule to the Value Added Tax Act 1983

Signature:

Date:

## VAT EXEMPTIONS FOR PRODUCTS SUPPLIED TO A CHARITY

I (Full Name)

(Status in Charity)

of (Address)

Post Code

declare that the charity named above is receiving from TFH: **A.** the following goods which are being made available to one or more people with disabilities for domestic or personal use: *(Description of Goods)*

or **B.** the following services to adapt goods to suit the condition of people with disabilities: *(Description of Goods and Adaption)*

and I claim that the supply of these goods or services is eligible for relief from VAT under Group 14 of the Zero Rate Schedule to the Value Added Tax Act 1983.

Signature:

Date:

## VAT EXEMPTION

Relief from VAT is available on certain goods but we have to refer to VAT Notice 701/6 March 1997, Appendix A, which categorically states that we MUST be satisfied that the following conditions are met:

1. The goods are being purchased by an eligible body or charity of a group of voluntary contributors for donation to a nominated eligible body.
2. The goods are being paid for with funds solely provided by a charity or from voluntary contributions.
3. The goods are for disabled people.

Referring to condition 3, this refers to articles specially designed for disabled people. In I notice 701/7, it is stated that relief is not intended to mean that all goods and services supplied to disabled people (and charities providing facilities for disabled people) should be zero rated. Many goods which are of benefit to people with particular disabilities may not qualify for relief because they are designed for wider use.

It is mainly for this reason that all the products in our catalogues are assessed by the Commissioners of Customs and Excise, and it is solely their decision whether they regard certain products to be of benefit to any individual, (i.e. wider use) then they will insist we standard rate the product, and as such exemption from VAT will not apply.

We are bound by the laws of HM Customs and Excise, and, as instructed, have a legal obligation to charge VAT on certain products.

## PLEASE NOTE

1. All prices exclude VAT.
2. Products that are Zero Rated are indicated with 'XV' after the price.
3. Products eligible for VAT Relief have 'XV' after the price. Details for eligibility are indicated above.  
  
The VAT Zero Rating form must be completed and submitted with the order.
4. Prices are in pounds sterling and exclusive of VAT and handling and delivery charge. VAT will be added to all invoices unless a VAT exemption form is received with the order.
5. A delivery and handling charge is payable on most orders.
6. TFH aims to despatch most orders within 48 hours of date of receipt. however certain products may take up to 28 days.

TFH aims to give you a high level of customer service. Please read terms and conditions of sale to prevent misunderstandings.

Terms and conditions are available from TFH upon request.

**There are severe penalties for making a false declaration. If you are in any doubt about your own eligibility of the goods or services you are buying, you should get advice from any local VAT office before signing this declaration. (See under Customs & Excise in the phone book).**