

**Eligibility declaration by a disabled person**

**Please note there are severe penalties for making false declarations**

**Customer**

If you are in any doubt as to whether you are eligible to receive goods or services zero-rated for VAT you should consult Notice 701/7 VAT reliefs for disabled people or contact our National Advice Service on 0845 010 9000 before signing the declaration.

I (full name) .....

of (full address)

.....  
.....

declare that:

I am chronically sick or have a disabling condition by reason of:

(give full and specific description of your condition);

.....  
.....

GP Name .....

GP Address .....

and that I am receiving from: Easiliving | 3 Northgate Business Centre, Crown Road, Enfield EN1 1TG the following goods which are being supplied to me for domestic and personal use:

and I claim relief from value added tax.

..... (Signature) ..... (Dated)

**P.T.O.**

### 3.2.1 What does 'chronically sick or disabled' mean?

A person is 'chronically sick or disabled' if he/she is a person:

- with a physical or mental impairment which has a long-term and substantial adverse effect upon his/her ability to carry out everyday activities;
- with a condition which the medical profession treats as a chronic sickness, such as diabetes; or
- who is terminally ill.

It does not include a frail elderly person who is otherwise able-bodied or any person who is only temporarily disabled or incapacitated, such as with a broken limb.

If a parent, spouse or guardian acts on behalf of a 'chronically sick or disabled' person, your supply is treated as being made to that 'chronically sick or disabled' person.

### 3.2.2 Terminology

The term 'disabled' is used throughout this notice and means 'handicapped' or 'disabled or chronically sick'.