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## Alterations to a disabled person's home – zero-rated VAT

You may be able to buy certain goods and services that are eligible for VAT relief if:

- you are chronically sick or disabled, and
- you are buying them for your own personal or domestic use.

VAT relief is not means tested and there is no age restriction.

### What is meant by chronically sick or disabled?

For the purposes of the VAT relief, you are chronically sick or disabled if:

- you have a physical or mental impairment which has a long-term and substantial adverse effect upon your ability to carry out everyday activities
- you have a condition that the medical profession treats as a chronic sickness, such as diabetes
- you have a terminal illness

You will not qualify if you are only temporarily disabled or incapacitated, such as suffering from a broken leg or other temporary injury, nor will you qualify if you are elderly but are otherwise able-bodied and do not suffer from any chronic condition.

### Written declaration

You must give the provider of the goods and/or services a written declaration stating that you are chronically sick or disabled and are entitled to buy qualifying goods and services VAT free. This declaration has to give enough information to show that you qualify. There are penalties for false declaration.

Normally, the provider will give you a **declaration form** to fill in and sign. They also have to fill part of it in, and then keep it with their records.

If you are unable to sign the written declaration yourself, the signature of your doctor or another responsible person (e.g. someone with Power of Attorney) is acceptable. Faxed declarations and declarations made via the internet are also acceptable.

If your declaration is satisfactory, the provider will then be able to sell you the goods or services without charging you VAT.

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## Goods that qualify for zero-rated VAT

There are some goods designed for disabled people that can qualify for VAT relief subject to certain conditions. These will include adjustable beds, hoists, chair and stair lifts, certain 'lift and tilt' or 'riser' chairs, sanitary devices, alarms, etc. Replacement parts and accessories for these items will also qualify for zero-rating. Most equipment or appliances designed solely for use by a disabled person will usually qualify, although standard spectacles, contact lenses or standard hearing aids are not included.

## Alterations to your home

Certain building work to a disabled person's private residence may be VAT zero-rated. This is limited to:

- constructing a ramp, widening an existing doorway or passage to help a disabled person enter or move about the building
- installing, extending or adapting a bathroom, shower room, washroom or toilet where the work is necessary to suit the condition of a disabled person
- installing a lift designed to help a disabled person move between floors within their home.

Most specialist providers of goods or equipment for disabled people are fully aware of the VAT arrangements, but it is always worth checking.

### Further information

HM Revenue and Customs (HMRC) is the government agency responsible for all VAT matters. Full details can be found on the HMRC website at:

<http://www.hmrc.gov.uk/vat/sectors/consumers/disabled.htm>

or by contacting them on their helpline 0300 123 1073. When you call this number, please choose option 1 to speak to an advisor about VAT reliefs for disabled and older people.

Age UK provides a useful factsheet 42 called '[Disability equipment and home adaptations](#)'. This can also be obtained by contacting Age UK Advice on 0800 169 65 65 (Freephone)

Your estate manager may be able to assist you to obtain further information.