



BasildonCareline
Providing Care and Reassurance in our Community

VAT Exemption

Please complete the following form if you are chronically sick or disabled. This will enable you to purchase Careline services without any VAT added (zero-rated). If you are a charity making the goods/services available to a chronically sick or disabled person for their personal or domestic use, then complete the VAT exemption form for charities.

HM Revenues and Customs define 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.

Please note there are penalties for making false declarations

**VAT Exemption Form –
Eligibility declaration by a chronically sick or disabled person**

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 the National Advice Service on 0300 200 3700 before signing the declaration.

The notice can be found on the website of HM Revenues and Customs
www.hmrc.gov.uk

Tax relief is claimed under Group 12, Schedule 8, of the VAT Act 1994.

Warning: Section 30 of the Act deals with false claiming of tax relief.

Please note there are penalties for making false declarations.

I (full name)

Of (address)

declare that:

I am chronically sick or have a disabling condition by reason of (please give a full and specific description of your condition below):

and that

I am receiving from Basildon Borough Council the services of monitoring personal alarm call system (including installation, repair or maintenance).

and I claim relief from value added tax.

_____ (Signature) _____ (Date)

Supplier

We, Basildon Borough Council, The Basildon Centre, St Martins Square, Basildon, Essex, SS14 1DL, are supplying to the person named above the services of monitoring a personal alarm call system (including installation, repair and maintenance)

_____ (Signature) _____ (Date)