



Do you qualify for VAT Exemption?

Suppliers can only zero rate supplies to chronically sick or disabled (handicapped) people when:

- the person is 'chronically sick or disabled'
- the goods and/or services are purchased or acquired for their personal or domestic use

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 the sufferer's ability to carry out everyday activities
- with a condition which the medical profession treats as a chronic sickness, such as diabetes
- 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 and is therefore eligible.

VAT Relief Declaration

I declare that I am chronically sick or have a disabling condition by reason of;

(Please provide details here)

*I am purchasing a Painsolv 3 in 1 Medical Device from **Apple a Day Direct Limited** which is being supplied to me for my personal or domestic use, or alternatively, the products are being purchased on behalf of an individual who is chronically sick or disabled and the goods will be delivered to the individual's address. I therefore claim relief from value added tax under the VAT Notice 701/7 sections 2,3 & 4 and VAT Act 1994, Group 12 of Schedule 8.*

NOTE: There are penalties for making a false declaration.

**Name of Person with Disability:
Address**

**Phone Number
Email:**

Name of Person claiming on behalf of individual

.....
Signature of Person with Disability or Claiming on behalf of person with disability

Date:

**To Claim your VAT refund of £19.35 please complete and copy this form, then send the original to
Apple A Day Direct Limited, Brook Lodge, Brook. Nr Albury. Surrey GU5 9DJ**

As Supplier, Apple A Day Direct Limited are supplying Painsolv 3 in 1 Medical Device for personal use only.