



10.2 Eligibility declaration by a charity

HMRC Reference: Notice 701/7 (August 2002)

Please note there are 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 VAT Notice 701/7 VAT reliefs for disabled people or contact the National Advice Service on 0845 010 9000 before signing the declaration.

I (full name and status in charity)

of (name and address of charity)

.....

declare that the charity named above is receiving from: (name and address of supplier)

* the following goods which are to be made available to a disabled person or persons for domestic or their personal use:

(description of goods)

* the following services to adapt goods to suit the condition of a disabled person to whom the goods are to be made available:

(description of services and goods)

* the following services of installation, repair or maintenance of goods:

(description of services and goods)

* the following building alterations at (address of building):

(description of alterations).

* the services of monitoring a personal alarm call system

and I claim relief from value added tax.

..... (Signature)

..... (Date)

Supplier

I (full name)

of (address)

.....

am supplying to the charity named above:

* the following goods which are to be made available to a disabled person or persons for domestic or their personal use:

(description of goods)

* the following services to adapt goods to suit the condition of a disabled person to whom the goods are to be made available:

(description of services and goods)

* the following services of installation, repair or maintenance of goods:

(description of services and goods)

* the following building alterations at (address of building):

(description of alterations).

* the services of monitoring a personal alarm call system

..... (Signature)

..... (Date)

* Delete words not applicable

Note

Print and complete this document and send to –

Oakleyweigh, Unit 4 Ladymead Business Park, Quainton, Aylesbury, Bucks. HP22 4AN

You should keep a copy of this declaration for production to your VAT officer. The production of this declaration does not automatically justify the zero-rating of the supply. You must ensure that the goods and services you are supplying qualify for zero-rating.