

VAT Exemption

You may be eligible for VAT relief when buying products from our website. If you are unsure if you qualify for VAT exemption please read the information contained below or go to

If after reading this information, you are eligible for VAT relief, you will have fill in the "VAT Declaration" during the checkout process to be 'VAT exempt'. This will automatically remove the VAT element of your purchase before selecting your payment option.

If you have any queries regarding VAT exemption please feel free to call us on 01769 572785 or email us at: info@adaptacar.co.uk

VAT relief on products and services for disabled people (extract from Directgov website)

VAT is a tax that you pay as a consumer when you buy goods and services in the European Union (EU), including the United Kingdom. In the UK the standard rate for VAT is 15 per cent.

Disabled people don't have to pay VAT when they buy equipment that has been designed solely for disabled people or on the adaptation of equipment so they can use it.

Also, VAT is not charged on certain services provided to disabled people, including some building work to adapt a disabled person's home and the hire of disability equipment like wheelchairs.

Goods and services on which you don't have to pay VAT are often referred to as 'zero-rated' or 'eligible for VAT relief'. In other words, the rate of VAT that is charged on them is zero.

The rules about VAT reliefs for disabled people are complex. Not everything that is supplied to disabled people is zero-rated for VAT.

Who is eligible for VAT RELIEF?

VAT law states that you must be 'chronically sick or disabled' to qualify for VAT relief.

A person is 'chronically sick or disabled' if they:

- Have a physical or mental impairment that has a long-term and severe effect on their ability to carry out everyday activities
- Have a condition that doctors treat as a chronic sickness (like diabetes, for example) or are terminally ill

A person with a temporary injury like a broken leg would not qualify, nor would a frail older person who was otherwise well and non-disabled.

A product or service must also be supplied for the 'personal or domestic use' of a chronically sick or disabled person to qualify for zero-rating. Things not covered by this include:

- Products and services used for business purposes
- Products made widely available for a group of people to use
- Products and services supplied to people who are staying or living in a hospital or nursing home, as part of their medical or surgical treatment or with any form of care

Products that are eligible for VAT relief

Some examples of products that are zero-rated for VAT are:

- Wheelchairs
- Vehicles that have been adapted for use by a disabled wheelchair or stretcher user
- Gadgets and devices that are designed solely to make everyday tasks easier for disabled people, like kettle tippers
- Chair or stair lifts
- Electrically or mechanically adjustable beds
- Certain medical and surgical appliances - like artificial limbs, for example
- Computer software or hardware designed specifically for disabled people

Services that are eligible for VAT relief

Services that are eligible for zero-rating include:

- Servicing, maintenance and installation of disability equipment
- Adaptation work on equipment or appliances so a disabled person can use them
- Certain building alterations to a disabled person's home
- Hire of qualifying disability equipment