



HM CUSTOMS AND EXCISE
<http://www.hmce.gov.uk>

Notice 701/59

Motor vehicles for disabled people

March 2002

This notice cancels and replaces VAT information sheet (July 2001). Details of any changes to the previous versions can be found in paragraph 1.1 of this notice.

Further help and advice

If you need general advice or more copies of Customs and Excise notices, please ring the **National Advice Service** on **0845 010 9000**. You can call between **8.00 am and 8.00 pm, Monday to Friday**.

If you have **hearing difficulties**, please ring the **Textphone** service on **0845 000 0200**.

If you would like to speak to someone in **Welsh**, please ring **0845 010 0300**, between **8.00 am and 6.00 pm, Monday to Friday**.

All calls are charged at the local rate within the UK. Charges may differ for mobile phones.

Other notices on this or related subjects:

- 48 Extra – statutory concessions
- 371 Importing goods for disabled people free of duty and VAT
- 701/6 Charity funded equipment for medical, veterinary etc uses
- 701/7 VAT reliefs for people with disabilities
- 728 Motor vehicle, boats, aircrafts: intra EC movements by persons not registrable for VAT
- 744A Passenger transport

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1. Introduction

1.1 What is this notice about?

This notice explains:

- what motor vehicles can be zero-rated;
- who can buy or hire a motor vehicle at the zero rate; and
- what documents are needed.

This notice and others mentioned are available both on paper and on our Internet website at www.hmce.gov.uk.

This notice replaces paragraphs 8 and 22 (b) in Notice 701/7 *VAT reliefs for people with disabilities* for supplies after 1 April 2001 and VAT Information Sheet 07/01 *VAT: Motor vehicles adapted for disabled people*. It gives guidance about the changes to the VAT relief for adapted motor vehicles with effect from 1 April 2001.

1.2 Who should read this notice?

You should read this notice if you are a:

- disabled person;
- motor vehicle supplier;
- charitable institution; or
- user of charitable funds or voluntary contributions to buy motor vehicles.

1.3 Who is eligible for VAT relief?

Type of user...	Relief available	More information available in section
Disabled wheelchair users	VAT relief on purchases of adapted vehicles	2 - 5
Disabled people	VAT relief on cost of adaptation to suit condition	11
	Leased Motability vehicles	10
Charities	Adapted vehicles and, in certain circumstances, unadapted vehicles	7
Eligible bodies under Group 15, Schedule 8 of the Value Added Tax Act 1994	Adapted vehicles and, in certain circumstances, unadapted vehicles	8

1.4 What law covers this notice?

The Value Added Tax Act 1994, section 30 holds that goods and services specified in Schedule 8 to the Act are zero-rated.

The Value Added Tax Act 1994, Schedule 8, Group 12, items 2(f), 2A, 3, 4, 5, 6, and 14 (as amended and inserted by Statutory Instrument 2001 No. 754 on 1 April 2001) specifies when motor vehicles for disabled people can be zero-rated.

1.5 What changes were made on 1 April 2001?

The VAT relief for adapted motor vehicles purchased by disabled people was modernised.

Zero-rating now applies to adapted vehicles purchased by disabled wheelchair or stretcher users

- carrying up to 12 persons (driver plus 11 passengers) and

- which allow the wheelchair/stretchers user to enter, drive or otherwise travel in the vehicle.

The requirement that the vehicle must be for the domestic or personal use of the disabled wheelchair user remains. It is no longer necessary for the disabled wheelchair user to be able to travel whilst seated in a wheelchair or lying on a stretcher.

Notes

References to “vehicles” should be read as references to “motor vehicles”.

References to “wheelchair users” also refer to “stretchers users”.

The law refers to “handicapped” but we use the term “disabled” in this notice.

2. Conditions for zero-rating sales of adapted motor vehicles

2.1 What are the conditions for zero-rating?

You can zero rate the sale of an adapted motor vehicle when the following conditions are met:

Condition	Description	Further information
1	The vehicle seating no more than 12 people must be supplied to a disabled person who normally uses a wheelchair or stretcher to be mobile	paragraph 3.1
2	The vehicle must be adapted to enable the disabled wheelchair (or stretcher) user to enter, drive or otherwise travel in the vehicle	section 3
3	The adapted vehicle must be for the domestic or personal use of the disabled wheelchair or stretcher user	paragraph 2.7
4	You hold documents to show eligibility	section 12

If you supply a charity you should read section 7.

If you supply certain eligible bodies you should read section 8.

2.2 What is a wheelchair user?

For the purposes of this relief a wheelchair user is anyone who has to use a wheelchair (electrically powered or otherwise) in order to be mobile.

A disabled person with a degenerative condition, such as multiple sclerosis, who does not need to use a wheelchair all the time, but only when the condition requires it, also qualifies as a wheelchair user.

A person who only occasionally uses a wheelchair such as:

- when visiting a shopping centre or gardens; or
- temporarily because he has a broken leg

is not considered to normally use a wheelchair and is not eligible for the relief.

2.3 What is a wheelchair?

A wheelchair is a chair for invalids on wheels which is manually or mechanically propelled.

A mobility scooter is not a wheelchair for VAT purposes.

2.4 What is a mobility scooter?

A scooter:

- is mechanically propelled;
- has a central steering column;
- has a maximum speed of 4 miles per hour for pavement use; and
- is generally only used outside the home.

2.5 Who is a stretcher user?

For the purposes of this relief a stretcher user is anyone who has to use a stretcher in order to be transported.

2.6 Can a family member purchase the adapted vehicle?

Yes, provided that it is purchased for the personal use of the disabled wheelchair user.

2.7 Domestic or personal use

To qualify for zero-rating the adapted vehicle must be for the domestic or personal use of the disabled wheelchair user. This may also include vehicles that are used by the disabled wheelchair user in his work capacity provided this is incidental to the vehicle's main use as a private vehicle.

You cannot zero rate vehicles supplied to businesses regardless of who uses them or how they have been adapted – for example, you cannot zero rate an adapted vehicle that will be used as a taxi.

2.8 Can an unadapted motor vehicle be zero-rated?

No. You can only zero rate the supply of an adapted motor vehicle to a disabled wheelchair user.

See section 7 if you supply an unadapted vehicle to a charity.

See section 8 if you supply an unadapted vehicle to an eligible body.

Adaptations to a motor vehicle can be zero-rated - see section 11.

3. Adapted motor vehicles

3.1 What is an eligible adapted motor vehicle?

It is any motor vehicle (such as a car, light van, multi-passenger vehicle (MPV) or motor home) that is:

- designed, or substantially and permanently adapted for the carriage of a disabled wheelchair user – see paragraphs 3.2 to 3.6; and
- has a carrying capacity of no more than 12 people – see paragraph 3.7.

3.2 What does 'adapted for the carriage of a disabled wheelchair/stretching user' mean?

A motor vehicle is adapted for the carriage of a disabled wheelchair user if it is:

- adapted to suit his specific needs; **and**

the adaptation:

- allows him to enter and travel in the vehicle whilst seated in the wheelchair or on the stretcher;
- allows him to enter, travel in or leave the vehicle;
- enables him to drive the vehicle; or
- allows a wheelchair to be carried on or in the vehicle.

3.3 What is a 'permanent' adaptation?

An adaptation is permanent if it can be used for as long as the disabled wheelchair user requires it. Generally the adaptation would require welding or bolting to the vehicle.

3.4 What is a 'substantial' adaptation?

A substantial adaptation enables a wheelchair user to use a vehicle which he could not use before it was adapted. For example, a spinner device, such as a knob on a steering wheel, may not seem substantial to an able bodied person but it would be substantial for a disabled wheelchair user who could not otherwise drive the vehicle.

3.5 Examples of adaptations

The following are examples of adaptations for the carriage of a disabled wheelchair user:

- a swivel seat;
- a hoist to lift a wheelchair into or onto the vehicle;
- a box for the wheelchair, which is fitted to the top or the back of the vehicle;
- adaptations that enable a wheelchair user to drive the vehicle, such as a push/pull brake and accelerator, hand controls or other aids that operate the primary driving controls; and
- infra-red control unit that operates the secondary controls.

This is not an exhaustive list.

The following are **not** adaptations for the carriage of a disabled wheelchair user:

- the fitting of a roof rack or standard roof box;
- the attachment of a trailer to the back of a vehicle; or
- the fitting of automatic transmission;

because they are for general use and not specifically designed for disabled people.

This is not an exhaustive list.

3.6 Can the disabled wheelchair user sit in any of the seats in the vehicle?

Yes. The disabled wheelchair user can choose to remain in the wheelchair or use any of the seats.

3.7 Why has the carrying capacity of the vehicle been increased to 12?

The carrying capacity was increased on 1 April 2001, providing a greater choice of eligible vehicles, because multi-purpose vehicles (MPVs) have increased the carrying capacity of family vehicles.

The limit has been set at 12 because vehicles carrying more than 12 people tend to be used commercially.

3.8 Do Customs and Excise inspect adapted motor vehicles?

We do not routinely inspect adapted motor vehicles but you may be asked to allow us to inspect it in order to check that all the conditions for zero-rating have been met.

3.9 How do I treat vehicles constructed or modified to provide passenger transport for people with disabilities?

Information on the VAT treatment for the fares charged and when you can reclaim input tax on the purchase of the vehicles is given in Notice 744A *Passenger transport* and Notice 48 *Extra-statutory concessions*.

4. Second hand adapted motor vehicles

4.1 Does a second hand adapted vehicle qualify for VAT relief?

Yes. A second hand adapted vehicle can be zero-rated if the conditions explained in paragraph 3.1 are met. Although second-hand cars are usually sold on the second hand margin scheme, an eligible vehicle can be sold outside that scheme and invoiced in the normal way.

4.2 What does a dealer do if he sells an eligible vehicle from margin scheme stock?

The dealer simply closes the entry in his margin scheme stock book, with a reference to the reason. He can then invoice the vehicle in the normal way outside the margin scheme.

For further information about second-hand vehicles and the auctioneers' scheme see Notice 718 *Margin schemes for second-hand goods, works of art, antiques and collectors' items*.

5. Hiring or leasing adapted motor vehicles

5.1 What are the conditions for zero-rating?

You can zero rate the hiring or leasing of an adapted motor vehicle when the following conditions are met:

Condition	Description	Further information
1	The vehicle seating no more than 12 people must be supplied to a disabled person who normally uses a wheelchair or stretcher to be mobile	paragraphs 2.1 to 2.6
2	The vehicle must be adapted to enable the disabled wheelchair or stretcher user to enter, drive or otherwise travel in the vehicle	section 3
3	The adapted vehicle must be for the domestic or personal use of the disabled wheelchair or stretcher user	paragraph 2.7
4	You hold documents to show eligibility	section 12

If you supply a charity you should read section 7.

If you supply certain eligible bodies you should read section 8.

5.2 Can I zero rate vehicles supplied to finance houses?

No. Supplies to businesses are standard-rated – see paragraph 2.7. The finance house is purchasing the adapted vehicle for business purposes.

6. Zero-rating the repair or maintenance of a motor vehicle

6.1 Can I zero rate the repair or maintenance of an adapted motor vehicle?

You can zero rate the repair or maintenance of an adapted motor vehicle when:

- the work relates to a vehicle (or an adaptation to a vehicle) that was eligible for zero-rating when it was bought/supplied; and
- you should obtain an eligibility declaration – see section 12.

If you did not supply the vehicle you will need to check the original invoice for the purchase of the vehicle to confirm that it was supplied at the zero rate. You should retain a copy for your records.

If you supply repairs or maintenance of vehicles to charities see section 7.

If you supply repairs or maintenance of vehicles to eligible bodies see section 8.

6.2 Vehicles adapted after purchase

You can only zero rate the repair or maintenance of the adaptation. All other repair or maintenance work is standard-rated.

7. Supplies to charities

7.1 What are the VAT reliefs for adapted vehicles?

Charities may buy eligible adapted vehicles VAT free if they are making them available (whether by sale of otherwise) to individual disabled people for domestic or their personal use.

Certain charities may also buy other adapted vehicles – see Notice 701/6 *Charity funded equipment for medical, veterinary etc uses* and VAT Information Sheet 8/98 *Charities: Supply, repair and maintenance of relevant goods (including adapted motor vehicles)*.

7.2 Can charities benefit from VAT relief for any other vehicles?

Yes - in certain circumstances they will be able to purchase unadapted vehicles VAT free –see Notice 701/6 and VAT Information Sheet 8/98.

7.3 What should the supplier get from the charity?

The supplier should ask the charity to complete an eligibility declaration at the time of purchase. The supplier should retain the declaration, and any other supporting documents, to show why he has not charged VAT. An example of the declaration can be found in section 14.

7.4 Is there VAT relief for an adapted vehicle or an unadapted vehicle acquired in the UK from another EU member state by a charity?

If the vehicle...	then...
qualifies as a new means of transport (further information is given in Notice 728 <i>Motor vehicles, boats, aircraft, intra-EC movements by persons not registrable for VAT</i>)	no VAT would be charged on the acquisition provided the adapted vehicle or unadapted vehicle would have been zero-rated under paragraphs 7.1 or 7.2 of this section, if it had been supplied to the charity in the UK
is not a new means of transport under Notice 728	VAT is due at the rate applicable in the EU member state where the vehicle is purchased

8. Supplies to eligible bodies

8.1 What is an eligible body?

You will find a list of the categories of eligible bodies in section 15.

Eligible bodies which are not charities must use wholly charitable funds or wholly voluntary contributions for the purchase of the eligible vehicle in order to obtain VAT relief.

8.2 What are the VAT reliefs for adapted vehicles?

Eligible bodies are entitled to VAT relief on vehicles carrying up to 12 people, but the vehicle must still be adapted to enable a wheelchair or stretcher user to travel in the vehicle whilst seated in a wheelchair or lying on a stretcher.

8.3 Will they be able to buy other adapted vehicles VAT free?

Yes – in certain circumstances they will be able to buy adapted vehicles VAT free – see Notice 701/6 *Charity funded equipment for medical, veterinary etc uses* and VAT Information Sheet 8/98 *Charities: Supply, repair and maintenance of relevant goods (including adapted motor vehicles)*.

8.4 Can eligible bodies benefit from VAT relief for any other vehicles?

Yes - in certain circumstances they will be able to purchase unadapted vehicles VAT free –see Notice 701/6 and VAT Information Sheet 8/98.

8.5 What should the supplier get from the eligible body?

The supplier should ask the eligible body to complete an eligibility declaration at the time of purchase. The supplier should retain the declaration, and any other supporting documents, to show why he has not charged VAT. An example of the declaration can be found in section 15.

8.6 Is there VAT relief for an adapted vehicle or an unadapted vehicle acquired in the UK from another EU member state by an eligible body?

If the vehicle...	then...
qualifies as a new means of transport (further information is given in Notice 728 <i>Motor vehicles, boats, aircraft: intra-EC movements by persons not registrable for VAT</i>)	no VAT would be charged on the acquisition provided the adapted vehicle or unadapted vehicle would have been zero-rated under paragraphs 8.2 or 8.3 of this section, if it had been supplied to the eligible body in the UK
Is not a new means of transport under Notice 728	VAT is due at the rate applicable in the EU member state where the vehicle is purchased

9. Import, export, acquisition and removal of adapted vehicles from the UK

9.1 Is there relief from VAT and import duty for an adapted vehicle imported into the UK from outside the European Community?

Yes. See Notice 371 *Importing goods for disabled people free of duty and VAT* and Notice 701/7 *VAT reliefs for people with disabilities* for the condition and further information.

9.2 Is there VAT relief for an adapted vehicle acquired from another EC Member State by a disabled person resident in the UK?

If the vehicle...	then...	and...
qualifies as a new means of transport (further information is given in Notice 728 <i>Motor vehicles, boats, aircraft: intra-EC movements by persons not registrable for VAT</i>)	VAT is not due in the country in which the vehicle is purchased, but is due in the UK at the time of acquisition	VAT relief on the acquisition will apply, provided the same conditions are met to enable the supply of the adapted vehicle to a disabled person to be zero-rated, if it had been supplied in the UK, see paragraph 2.1 Disabled wheelchair users should follow the information given in Notice 728, complete the appropriate declaration and submit this to the Personal Transport Unit in Dover with form VAT 415
does not qualify as a new means of transport (further information is given in Notice 728)	VAT is due at the rate applicable in the EU member state where the vehicle is purchased	

9.3 Will the purchase of an adapted vehicle in the UK by a disabled person resident in another EU member state be zero-rated?

Yes, provided the same conditions are met that apply in the UK to zero rate the sale of the adapted vehicle, see paragraph 2.1. However, if the adapted vehicle is removed to another EU member state and qualifies as a new means of transport, no VAT will be charged in the UK. VAT will be due in the member state to which the vehicle was removed. Further information is given in Notice 728 *Motor vehicles, boats, aircraft: intra-EC movements by persons not registrable for VAT*.

9.4 Is there VAT relief for a vehicle purchased in the UK by a charity or eligible body registered for VAT in another EU member state?

For conditions and information about the VAT treatment see Notice 725 *The Single Market*.

9.5 Is there VAT relief for an exported adapted vehicle?

Yes - see Notices 703 *Exports and removals of goods from the UK*, 705 *Personal exports of motor vehicles to destinations outside the EC from 1.1.93* and 705A *Supply of vehicles under the Personal Export Scheme for removal from the EC* for further information.

10. Motability scheme

10.1 What is the Motability scheme?

Motability is a charity helping disabled people and their families to become more mobile. It provides vehicles and powered wheelchairs to disabled people.

There is special VAT relief for vehicles leased under this scheme.

10.2 Where can I obtain further information about the Motability scheme?

You may be involved in supplying vehicles to Motability on which you will charge the standard rate of VAT or you may receive enquiries from, or on behalf of, disabled people about this scheme. You can get more information about the Motability scheme by contacting Motability Customer Information Service on 01279 635666 or Internet site www.motability.co.uk.

11. Adapting a vehicle for use by a disabled person

11.1 Are adaptations eligible for VAT relief?

Yes. A vehicle can be adapted to suit a disabled person's condition. The vehicle is not eligible for VAT relief but the adaptations may be zero-rated.

11.2 If a disabled wheelchair user purchases a vehicle and subsequently has it adapted can the disabled wheelchair user claim VAT relief on the purchase of the vehicle?

No. The vehicle must be adapted before it is supplied to the disabled wheelchair user in order to be eligible for VAT relief. There is no VAT relief for an unadapted vehicle. However, the cost of the adaptation is eligible for zero-rating.

11.3 Is the repair and maintenance of the adaptation eligible for VAT relief?

Yes – see paragraph 6.2.

12. Eligibility declarations

12.1 What should the disabled wheelchair user declare?

The declaration should:

- give details of his disability; and
- confirm that the vehicle is for his personal use.

Another person such as a parent, close relative, guardian, or doctor can make the declaration on behalf of the disabled person and the form in section 13 should be amended as necessary.

He may also be asked for additional information or documents to support his claim for VAT relief.

12.2 How do I make a declaration?

There are suggested declaration forms in sections 13 - 15 which may be copied or otherwise reproduced by the purchaser or the supplier. If it is more convenient, you can create your own form, but it should contain the same information.

12.3 What if I make an incorrect declaration?

There are penalties for making false declarations and for fraudulent evasion of VAT – see paragraphs 3.8 and 12.5.

12.4 Is a family member of the wheelchair user entitled to VAT relief on the purchase of an adapted vehicle?

Yes, if the adapted vehicle is for the personal use of the disabled wheelchair user. The supplier may require additional information and evidence to demonstrate this, such as:

- who is paying for the adapted vehicle?
- who will own the adapted vehicle?
- who is to be the registered keeper of the adapted vehicle?
- does the family member have another vehicle for their use?
- where will the adapted vehicle be kept?
- who will use the adapted vehicle?
- what will the adapted vehicle be used for?
- how often will the disabled wheelchair user use the adapted vehicle?

12.5 What must the supplier do?

You are responsible for ensuring that you are charging the correct amount of VAT.

Possession of an eligibility declaration does not mean that you can automatically zero rate your charge.

You must be satisfied that the declaration made by the disabled wheelchair user, charity or eligible body is valid before signing your section of the form.

You should be able to show that you have taken reasonable steps to confirm the validity of the declaration. You may wish to ask for additional information or documents to support a claim for VAT relief, such as relevant correspondence.

You must not accept a declaration that you know or suspect to be untrue.

As a concession, if you have taken all reasonable steps to check the validity of a declaration and acted in good faith, you will not normally be asked to account for VAT if the declaration is subsequently found to have been made in error – see Notice 48 *Extra-statutory concessions*.

You should retain the declaration and any supporting documents as part of your records.

12.6 Are electronic declarations acceptable?

Yes. You can accept electronic declarations such as those sent over the Internet or by fax. Not all electronic declarations will include a signature, as not every customer will have the means to incorporate a signature in such a document. In these circumstances it is important that you retain evidence of the origin of the document - for example the e-mail message incorporating the sender's address.

As with paper declarations, electronic ones should be distinguishable from an order form or invoice. These declarations should be retained for the same period as general VAT accounts and records, and if held electronically should be capable of being produced in hard copy.

13. Eligibility declaration by a disabled person

Please note there are penalties for making false declarations.

Customer

If you are in any doubt as to whether you are eligible to receive a motor vehicle or services zero-rated for VAT you should consult VAT Notice 701/59 Motor vehicles for disabled people or contact the National Advice Service on 0845 010 9000 before signing the declaration.

I (full name)

of (address)

declare that

- I am chronically sick or have a disabling condition by reason of: (give full and specific description of your condition)
- the adapted vehicle is for my personal use
- I usually use a wheelchair or stretcher to be mobile.

and I claim relief from value added tax.

.....(Signature)

.....(Date)

Supplier

I (full name)

of (address)

am supplying the following goods and services to the person named above

- the following motor vehicle which is being supplied for domestic or personal use (description of vehicle and details of adaptation) or
- the following services to adapt a motor vehicle to suit his/her condition: (description of services and motor vehicle) or
- the following services of installation, repair or maintenance of motor vehicle: (description of services and goods) or
- the services of leasing a motor vehicle

for the personal use of the disabled person.

.....(Signature)

.....(Date)

- Delete words not applicable

Note

You should keep 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 motor vehicle and services you are supplying qualify for zero-rating.

14. Eligibility declaration by a charity

Please note there are penalties for making false declarations.

Customer

If you are in any doubt as to whether you are eligible to receive a motor vehicle or services zero-rated for VAT you should consult VAT Notice 701/59 Motor vehicles 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)

claim relief from value added tax.

.....(Signature)

.....(Date)

Supplier

I (full name)

of (address)

am supplying

- the following motor vehicle which is to be made available to a specific disabled person or persons for domestic or their personal use: (description of motor vehicle and details of adaptations)
- the following services to adapt a motor vehicle to suit the condition of a disabled person to whom the motor vehicle is to be made available: (description of services and motor vehicle)
- the following services of repair or maintenance of a motor vehicle: (description of services and motor vehicle)

to the charity named above.

.....(Signature)

.....(Date)

- Delete words not applicable

Note to supplier

You should keep 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 motor vehicle and services you are supplying qualify for zero-rating.

15. Eligibility declaration by an eligible body

Please note there are penalties for making false declarations

PART 1 - to be completed by the purchaser/charity [tick boxes as appropriate]

I
(full name)

.....
(status in organisation)

of
(name and address of organisation)

.....
which is

- (a) a charitable institution providing care or medical or surgical treatment for persons the majority of whom are disabled in a relevant establishment being one of the following:

a day-centre (other than a day centre which exists primarily as a place for social or recreational activities or both)	
an institution which is approved, licensed or registered or is exempted from registration	

or (b)

a single purpose charity which provides a range of care services meeting the needs of disabled people	
---	--

or (c)

a charity providing transport services predominantly for disabled people	
--	--

or (d)

a Health Authority or Special Health Authority in England or Wales	
a Health Board in Scotland	
a Health and Social Services Board in Northern Ireland	
a hospital whose activities are not carried on for profit	
a research institution whose activities are not carried on for profit	
a charitable institution providing care or medical or surgical treatment for disabled persons	
the Common Services Agency for the Scottish Health Service	
the Northern Ireland Central Services Agency for Health & Social Services	
the Isle of Man Health Services Board	
a charitable institution providing rescue or first aid services	
a National Health Service trust established under Part 1 of the National Health Service and Community Care Act 1990 or the National Health Service (Scotland) Act 1978	
a Primary Care Trust established under Section 16A of the National Health Service Act 1977	

declare that the above named organisation is buying or hiring (delete as appropriate) the following motor vehicle which is permanently adapted to carry one or more disabled persons in a wheelchair and has

a seating capacity of no more than 16, including the ability to carry one person safely in a wheelchair, with at least a fitted ramp to provide access for the wheelchair	
a seating capacity of no more than 26 (but no less than 17) including the ability to carry two or more persons safely in a wheelchair, with fitted electric or hydraulic lift to provide access for the wheelchairs	
a seating capacity of no more than 36 (but no less than 27), including the ability to carry 3 or more persons safely in a wheelchair, with fitted electric or hydraulic lift to provide access for the wheelchairs	
a seating capacity of no more than 46 (but no less than 37), including the ability to carry 4 or more persons safely in a wheelchair, with fitted electric or hydraulic lift to provide access for the wheelchairs	
a seating capacity of no more than 50 (but no less than 47), including the ability to carry 5 or more persons safely in a wheelchair, with fitted electric or hydraulic lift to provide access for the wheelchairs	

or an unadapted vehicle which has

a seating capacity of more than 6 but less than 51 for use by an eligible body providing care for blind, deaf, mentally disabled or terminally sick people mainly to transport such people	
--	--

.....
(make of vehicle)

.....
(chassis number)

.....
(registration number)

or is purchasing repairs or maintenance of the vehicle indicated above from

.....
(name of supplier)

Use only where appropriate:

Where the charity qualifies for the purchase of this vehicle at the zero rate under categories (b) or (c) above I have attached to this declaration copies of:

the charity's aims and objectives	
the charity's publicity and advertising material	
documents which the charity has issued for the purposes of obtaining funding from a third party such as a local authority	
other relevant evidence	

which support the claim for zero-rating.

..... (Signature)

..... (Date)

The production of this declaration to the supplier does not justify the zero-rating of the supply. It is the supplier's responsibility to ensure that the goods/services supplied are eligible before zero-rating them.

PART 2 – to be completed by the supplier

I have read the relevant guidance in

VAT Notice 701/1 Charities

VAT Notice 701/6 Charity funded equipment for medical, veterinary etc uses

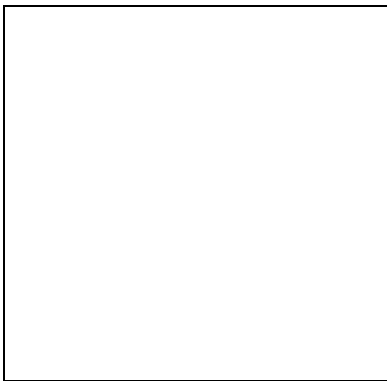
VAT Notice 701/59 Motor vehicles for disabled people

VAT Information Sheet 8/98 Charities: Supply, repair and maintenance of relevant goods (including adapted motor vehicles).

I believe that all the conditions for zero-rating have been met.

.....(Signature)

Date stamp



Do you have any comments?

We would be pleased to receive any comments or suggestions you may have about this notice. Please write to:

**HM Customs and Excise
Charities and Healthcare Team
New King's Beam House
22 Upper Ground
London
SE1 9PJ**

If you have a complaint or suggestion

If you have a complaint please try to resolve it on the spot with our officer. If you are unable to do so, or have a suggestion about how we can improve our service, you should contact one of our Regional Complaints Units. You will find the telephone number under 'Customs and Excise - complaints and suggestions' in your local telephone book. Ask for a copy of our code of practice 'Complaints and putting things right' (Notice 1000). You will find further information on our website at <http://www.hmce.gov.uk>.

If we are unable to resolve your complaint to your satisfaction you can ask the Adjudicator to look into it. The Adjudicator, whose services are free, is a fair and unbiased referee whose recommendations are independent of Customs and Excise.

You can contact the Adjudicator at:

**The Adjudicator's Office
Haymarket House
28 Haymarket
LONDON
SW1Y 4SP**

Phone: (020) 7930 2292

Fax: (020) 7930 2298

E-mail: adjudicators@gtnet.gov.uk

Internet: <http://www.adjudicatorsoffice.gov.uk/index.htm>