HM Revenue & Customs

Getting certain goods VAT free if you have a disability: helpsheet

If you're disabled you'll generally have to pay VAT on the things you buy. However, VAT relief's available on a limited range of goods and services for disabled people.

This helpsheet is about the VAT relief that may be available if you're buying goods because of your disability, it explains:

- how VAT relief works
- which goods can be bought VAT free
- what HM Revenue and Customs (HMRC) mean by 'disabled' and who qualifies for VAT-free goods
- how to prove that you qualify for VAT-free goods
- what to do if you think you've paid too much VAT
- how to contact HMRC for more information

How VAT relief works

This isn't a VAT refund system and there's no facility for HMRC to refund VAT to you if you're entitled to buy VAT-free goods. If you're entitled to buy VAT-free goods, your supplier won't charge you VAT.

Goods that can be bought VAT free

This section has information on the goods that can be bought VAT free because of your disability including:

- medical and surgical appliances
- invalid wheelchairs and Mobility scooters
- equipment to aid the hard of hearing and low vision aids
- specialist beds, chair and stair lifts, rise and recline chairs and other lifting equipment and sanitary devices
- goods that have been designed solely for disabled people
- computer equipment
- emergency alarm call systems
- boats
- parts and accessories

You can hire or lease eligible goods VAT free if you're disabled

Your retailer or other supplier's responsible for checking whether the goods are eligible to be sold VAT free.

Medical and surgical appliances

You won't have to pay VAT when you buy medical or surgical appliances that are designed solely for the relief of a severe abnormality or severe injury such as amputation, rheumatoid arthritis, learning difficulties or blindness.

Appliances that can be bought VAT free include invalid wheelchairs and certain types of mobility scooters, leg braces, neck collars, oxygen concentrators, specialist clothing, specialist footwear and wigs.

Items that you can't buy VAT free include bandages, plasters or other wound dressings and dentures (unless you buy them from a dentist or other dental care professional).

Mobility scooters

You won't have to pay VAT if you’re buying a mobility scooter that’s designed not to exceed 4 miles per hour (mph) and is intended for use on the pavement and not on the road. This category of scooter is known as 'class 2'.

'Class 3' carriages are designed to exceed 4 mph and are intended for use on the road. 'Class 3' carriages can't be bought VAT free unless they’ve been designed solely for disabled people (see below).

Golf buggies aren't eligible for VAT relief.

Equipment to aid the hard of hearing and low vision aids

You won't have to pay VAT if you’re buying certain specialist equipment designed for deaf or severely hard of hearing people such as tinnitus maskers, induction loops or TV hearing devices.

You can buy certain low vision aids VAT free such as technical aids designed exclusively for visually impaired people to help with reading and writing or specially designed equipment for magnifying text and images.

Standard hearing aids, corrective spectacles or contact lenses aren’t VAT free.

Specialist adjustable beds, chair and stair lifts, rise and recline chairs and other lifting equipment and sanitary devices

You won't have to pay VAT if you’re buying:

- an electrically or mechanically adjustable bed - an adjustable bed will be eligible for relief only if it clearly stands out as being specialised for the use of invalids, as well as being adjustable, a qualifying bed will have other specific design features that distinguish it from an ordinary bed
- a stair lift or chair lift designed for use in connection with a wheelchair (the lift doesn't have to carry you while you're in the wheelchair)
- a riser-recliner chair designed to help you move from a seated position to a standing position and vice versa - recliner chairs which don’t have the lifting facility can't be bought VAT free
- a hoist
- a sanitary device such as a commode chair or stool, a sanitary appliance which has a bidet jet and warm air drier or a frame to help you lower or rise from the toilet

Goods that have been designed solely for disabled people

You won't have to pay VAT on any goods that have been designed by the manufacturer solely for use by disabled people. Eligible goods include white canes or whistling cups for blind people, vibrating pillows for deaf or hard of hearing people, invalid wheelchairs, TENS machines, Braille embossers and incontinence products.

What HMRC mean by 'designed solely for disabled people'

This means that the original intention of the product's designer was to produce an appliance or equipment solely to meet the needs of people with one or more disabilities.

Goods that are designed for use by disabled and non-disabled people alike can't be bought VAT free. Goods that are bought to be used by or that are mainly bought by disabled people can't be bought without VAT unless they're designed solely for use by disabled people. For example, general purpose equipment such as a laptop, an air conditioning device, a reclining chair or an orthopaedic bed might benefit a disabled person but can't be bought VAT free because they're not designed solely for use by a disabled person.

Who decides whether something is 'designed solely for disabled people'?

Your retailer or other supplier is responsible for charging the correct amount of VAT on anything they sell. They should check with the manufacturer that the goods have been designed solely for use by disabled people before agreeing to sell any goods VAT free.

Computer equipment

Computer equipment that’s been designed solely for use by disabled people can be bought without VAT. General use computer equipment including laptops, tablets and e-Readers can't be bought VAT free even if they’re sold with certain applications that may assist disabled people such as voice recognition. This is because the equipment hasn't been designed solely for use by disabled people.

Emergency alarm call systems

You won't have to pay VAT if you buy an emergency alarm call system that's designed to be operated by a disabled person and enables you to call for help to a specified person or call centre in case of illness or injury. Telephones, intruder alarms or CCTV systems aren't VAT free.

Boats

You won't have to pay VAT if you buy a boat which is designed or, before it’s sold to you or imported, has been substantially and permanently adapted for use by a disabled person. An eligible boat will include many features specifically for disabled people such as specialised washing and lavatory facilities, wheelchair clamps and specialist steering facilities. Your supplier’s responsible for determining whether an eligible boat’s being supplied.

Parts and accessories

You won't have to pay VAT on parts or accessories that are designed solely for use in or with eligible goods (except boats). VAT relief doesn't apply to general use items such as batteries even if they’re being bought for use in equipment that was bought VAT free. For example, you can't buy a standard battery VAT free for use in your mobility scooter but you can buy a VAT-free battery that was designed only to be used in mobility scooters.

Building materials

You won't have to pay VAT on building materials you buy which relate to certain building work that’s eligible for relief. For more information see Getting certain building work VAT free if you have a disability.

Repairs, maintenance and adapting goods

You won't have to pay VAT on repairs or maintenance of eligible goods that were zero rated when you bought them. Also, you won’t have to pay VAT on the cost of having goods

adapted to suit your disability (the cost of buying any goods that are to be adapted will be subject to VAT as normal).

Do you qualify for VAT-free goods

You'll only be able to have eligible goods VAT free if you're chronically sick or disabled and the goods are for your personal or domestic use. You don't need to be registered disabled or eligible for any other benefit to qualify for VAT-free goods.

What HMRC mean by 'chronically sick or disabled'

For VAT purposes, you're chronically sick or disabled if you have:

- a physical or mental impairment which has a long term and substantial adverse effect upon your ability to carry out everyday activities
- a condition which the medical profession treats as a chronic sickness (that's a long-term health condition)

For VAT purposes, the term 'chronically sick or disabled' doesn't include a person who's only temporarily disabled or incapacitated, for example with a broken limb or someone who's elderly but isn't chronically sick or disabled.

You don't need HMRC's permission to declare that you're disabled or chronically sick and our advisers can't tell you whether or not you're disabled or chronically sick. If you're not sure whether your condition means you're chronically sick or disabled you may wish to consult your doctor or other medical adviser.

What HMRC mean by 'personal or domestic use'

This means that the goods are made available specifically for the use of an individual disabled person.

The following aren't 'personal' or 'domestic' uses and aren't VAT free:

- goods used for business purposes
- goods supplied to or for an in-patient or out-patient of a hospital or to or for a resident of a nursing or care home where the goods are for use in the care or treatment provided in the hospital or nursing or care home

How to prove that you qualify for VAT-free goods

Eligibility declarations

To demonstrate that you're entitled to buy the goods VAT free your supplier will probably ask you for a simple written declaration stating your eligibility. If the supplier doesn't provide you with a form to fill in you can use our suggested version.

You'll need to provide a separate declaration for each supplier for them to keep with their VAT records.

Please don't send completed declarations to HMRC.

What to do if you think you've paid too much VAT

If you think that you meet all the conditions for VAT-free goods but have been incorrectly charged VAT you should ask your supplier for a refund. There's no facility for HMRC to refund VAT to you.

If your supplier isn't sure how to do this they can contact HMRC for advice. Our helpline advisers can give advice in cases of uncertainty but can't intervene in disputes between customers and suppliers.

How to contact HMRC for more information

You can find more information about the VAT reliefs available to disabled people by visiting the GOV.UK website or by contacting our advisers.