## CORSERV CARE

# Lifeline and Assisted Living relief from VAT

You may be able to claim VAT relief on your Telecare equipment, subject to certain qualifying conditions.

You do not have to pay VAT on some goods and services if you are disabled and the goods are designed to help you with your daily living.

### Who is eligible for VAT relief?

VAT law states that to qualify for VAT relief:

- the person is 'chronically sick or disabled'
- the goods and 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 his/ her ability to carry out everyday activities
- with a condition which the medical profession treats as a chronic sickness, such as:
  - diabetes
  - heart disease
  - · cardiovascular disease
  - hypertension
  - kidney disease
  - arthritis
  - epilepsy
  - osteoporosis
- who is terminally ill.

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

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.

If you are still unsure about your eligibility you should get advice from the National Advice Service on 0845 010 9000.



#### VAT relief declaration:

The monitoring service and all Telecare equipment is exempt from VAT for those people who have long term medical conditions (the enclosed VAT exemption form needs to be completed for the exemption to be actioned) Any other equipment which is supplied to the client will be subject to VAT at the current rate.

The person named is eligible (as detailed below) for relief from VAT under the VAT act 1994. The purchase is being made for item(s) exclusively for their own use. I acknowledge that it is a criminal offence to make a false declaration.

I confirm that I am receiving the equipment and services from Lifeline and Assisted Living and claim relief from VAT Section 30, Schedule 8, Group 12 of the VAT Act 1994.

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

My name and relationship, if not the named
individual:

Client Signature

Date

Tick if you are completing this form on-screen and unable to sign the document.

I declare that I am eligible to VAT relief

#### What to do next

Complete the form then click on submit button. If your computer doesn't allow you to email the form direct, please save the form on your PC and attach it to an email to lifelineadmin@corservcare.co.uk.