

Exemption from payment of U.K. VAT

1. Is this purchase zero-rated for UK VAT?

The following may be eligible for zero rate of VAT:

- Goods supplied within the UK to individuals who are chronically sick or disabled for their personal or domestic use.
- Good supplied to charities where the products are made available to chronically sick or disabled persons for their own personal or domestic use.
- Good supplied to charities for certain other purposes, primarily medical or veterinary uses and related research.

This is often called “VAT exemption” since its effect is that you, the purchaser, do not pay VAT.

2. How do I claim eligibility for zero VAT?

Parafricta.com prices normally include delivery charges and VAT (unless otherwise clearly stated). Provided the appropriate Eligibility Declaration has been completed whilst checking out your order VAT will not be added unless a particular product has compulsory VAT.

An electronic version of the Eligibility Declaration for goods supplied or to be made available to chronically sick or disabled persons is available [here](#) for an individual and [here](#) for a charity, and can be completed and mailed to:

APA Parafricta Limited, 12 High Street, Stoke Goldington, Newport Pagnell MK16 8NR.

When the completed declaration is received, the goods will be shipped.

If you are buying goods for someone else, you may fill in this form on their behalf.

Other declaration forms required by charities for goods purchased for other purposes are available on www.hmrc.gov.uk (“Supplement to 701/6 Charity funded equipment for medical, veterinary etc uses”).

Orders that are received without evidence of eligibility will incur the normal VAT charge, which will be highlighted clearly to you through our shopping calculator.

Should you have any queries please contact us on info@parafricta.com and a member of our team will gladly advise you.

3. Does my purchase qualify?

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; or
- who is terminally ill.

You must also be purchasing the goods for domestic or personal use.

You are not eligible for VAT relief:

- If the goods are to be used for business purposes
- If the goods are to be made available to a group of people, e.g. in a building used by a club or society
- Where the items are intended for use in the care or treatment provided in the hospital or nursing home.

Precise details of the conditions and eligibility for zero-rate VAT are contained in VAT Notices 701/7 “VAT Reliefs for disabled people”, 701/6 “Charity funded equipment for medical, veterinary etc uses” and 701/1 “Charities”, all of which are available on the HMRC website www.hmrc.gov.uk.

If you are not eligible for zero-rate VAT please continue to place your order as normal.

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 goods or services zero-rated for VAT you should consult Notice 701/7 "VAT reliefs for disabled people" or contact the VAT 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)**; and that

I am receiving from: APA Parafricta Limited, 12 High Street, Stoke Goldington, Newport Pagnell MK16 8NR

* the following goods which are being supplied to me for domestic or my personal use: **(description of goods)**

and I claim relief from value added tax.

..... (Signature)

..... (Date)

Supplier

I (full name)APA Parafricta Limited.....

of (address)12 High Street, Stoke Goldington,.....
.....Newport Pagnell MK16 8NR.....

am supplying to the person named above:

* the following goods: **(description of goods)**

for the personal use of the disabled person.

..... (Signature)

..... (Date)

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 goods and services you are supplying qualify for zero-rating.

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 goods or services zero-rated for VAT you should consult VAT Notice 701/7 "VAT reliefs for disabled people" or contact the VAT 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: APA Parafricta Limited, 12 High Street, Stoke Goldington, Newport Pagnell MK16 8NR

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

and I claim relief from value added tax.

..... (Signature)
..... (Date)

Supplier

I (full name)APA Parafricta Limited.....

of (address)12 High Street, Stoke Goldington,.....
.....Newport Pagnell MK16 8NR.....

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)

..... (Signature)
..... (Date)

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 goods or services you are supplying qualify for zero-rating.