## VAT Exemption

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In order to obtain the product VAT free the user's disability has to qualify.

For VAT purposes, the user is disabled or have a long-term illness if any one of the following three statements apply:

- They have a physical or mental impairment that affects their ability to carry out everyday activities, e.g. blindness,
- They have a condition that's treated as chronic sickness, like diabetes, arthritis, etc.
- They are terminally ill

You don't qualify if you're elderly but able-bodied, or if you're temporarily disabled.

In order to claim your exemption on any eligible product you will need to complete the 'Are You VAT Exempt?' section on the Checkout page on the website, immediately before you confirm your purchase. You will then need to enter the disability or condition that qualifies for VAT exemption, as well as the name of the exempt person, in the boxes provided.

There is no defined list of disabilities or conditions that qualify, simply consider the three statements above and if one applies then you can confirm exemption for the purchase.

If you have any questions on VAT exemption then please call one of the team on 07624376800 or visit the Government website <u>here</u>.

Note: Not all products are eligible for exemption. See individual products for more details.