



VAT Exemption for Supply and Installation of Emergency Alarm Call System

If you, or the person who you are purchasing the alarm service for, are chronically sick or disabled, then you do not need to pay VAT on an emergency alarm call system.

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
- condition which the medical profession treats as a chronic sickness, such as diabetes

It doesn't include an elderly person who's not disabled or chronically sick or any person who's only temporarily disabled or incapacitated, such as with a broken limb.

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.

It may not always be possible for a chronically sick or disabled person to sign a declaration, for example, if the person is a child or can't write. In such cases, the signature of a parent, guardian, doctor or another responsible person is acceptable on the declaration.

In order to purchase the System VAT free, please complete and sign the form below and return to us via Email to support@smartinstall.co.uk (preferred) or post to **Smart Install Exemption Team, Floor 16, Centre City Tower, 7 Hill Street, Birmingham B5 4UA**. If you need help with the form, please contact us on 0121 634 8080.

VAT reliefs for disabled people - eligibility declaration by a disabled person

Customer's declaration

Note to customer

You should complete this declaration if you are 'chronically sick or disabled' and the goods or services are for your own personal or domestic use. A family member or carer can complete this on your behalf if you wish.

You can find out more from the [Helpsheets on the GOV.UK website](#) or by telephoning the VAT Disabled Reliefs Helpline on Telephone: 0300 123 1073. HMRC staff cannot advise whether or not an individual is chronically sick or disabled.

A person is 'chronically sick or disabled' if he or she is a person:

- with a physical or mental impairment which has a long term and substantial adverse effect upon his or her ability to carry out everyday activities
- with a condition which the medical profession treats as a chronic sickness

It does not include an elderly person who is not disabled or chronically sick or any person who is only temporarily disabled or incapacitated, such as with a broken limb.

If you are unsure, you should seek guidance from your GP or other medical professional.

Please give this completed form back to the supplier. They will keep it with their VAT records.
Please do not send it to HMRC.

I (full name)

of (address)

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declare that I have the following disability or chronic sickness

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I am receiving the goods and/or services detailed overleaf, which are being supplied to me for domestic or my personal use and I claim relief from VAT.

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| Signed | Date..... |
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