

# Smartbox VAT Relief Form

If you are eligible for VAT relief, please complete one section of this form.

Please also complete the following information so we can contact you if there are any queries about your application:

**Our order number:**

**Your order number:**

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**Name:**

**Address:**

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**Phone number:**

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**Fax number:**

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Please ensure that you or your representative signs the declaration and return the form to:

Smartbox Assistive Technology Ltd  
Ysobel House  
Enigma Commercial Centre  
Sandys Road  
Malvern  
WR14 1JJ

You can also email your completed form to us:  
orders@thinksmartbox.com

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## Am I eligible for VAT relief, and which section do I complete?

You are eligible to complete Section A if:

1. You are an individual and you are chronically sick or disabled. This applies if you are buying equipment with or without the help of donations.
2. You are buying equipment on behalf of someone who meets the criteria above.
3. You are a charity or statutory organisation coordinating fund-raising on behalf of an individual (complete the form with the individual's name c/o your organisation).

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You are eligible to complete Section B if:

You are a charity or statutory organisation purchasing equipment with funds provided entirely from a charity or from voluntary contributions, and the equipment is for a specific disabled person or persons.

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You are eligible to complete Section C if:

You are an eligible body as described in VAT Notice 701/6

For the purposes of buying qualifying goods and services at the zero rate of VAT an eligible body includes:

- Certain health bodies - for example National Health Service trusts.
- Research institutions whose activities are not carried out for profit.
- Certain charitable institutions - for example those that are approved to provide institutional care, or medical or surgical treatment, where the majority of the recipients are chronically sick or disabled.
- Charities providing certain transport services, or rescue/first aid services for humans or animals.

## Donations to eligible bodies

In addition, no matter what person, group or organisation you are, you won't have to pay VAT if you're buying qualifying goods or services specifically in order to donate them to an eligible body.

The following equipment (and related parts and accessories) will qualify for zero rating if they're to be used by an eligible body mainly for medical or veterinary research, training, diagnosis or treatment:

- Medical
  - Scientific
  - Computer (and certain software)
  - Video
  - Sterilising
  - Laboratory
  - Refrigeration
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## Where can I find more information?

The relevant VAT booklets (which are available from VAT offices and online) are:

701/7/94	Reliefs for people with disabilities
701/1/95	Relief for Charities
701/6/86	Donated medical and scientific equipment

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## How much VAT should I pay?

There are two rates at which VAT can be charged, depending upon the type of equipment ordered.

**Standard equipment:** Normal VAT rate (20%)

This is equipment that is not designed for disabled people (and could be bought from a non-specialist supplier), such as computer accessories and 3rd party software.

**Examples:** Standard accessories (keyboard, mouse, DVD drive), Microsoft Office, Carriage

**Special equipment:** Zero VAT rate (0%)

This is equipment that we have manufactured (either software or hardware) and other equipment designed for disabled people. It also covers the main computer unit, as long as the computer has special software required by the user.

**Examples:** Grid Pad, Grid 3, switch adaptors, amplifiers, switches

## Section A: Declaration by (or on behalf of) an individual

I (full name)

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of (address)

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declare that I am chronically sick or disabled by reason of

(Description of disability)

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and that I am receiving from Smartbox Assistive Technology Ltd

- the following goods which are being supplied to me for domestic or my personal use
- the following services to adapt goods to suit my condition
- the following services of installation, repair or maintenance of goods

(Describe goods or services)

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and I claim relief from value added tax under Group 14 of Schedule 5 to the Value Added Tax Act 1994.

Signature:

Date:

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Warning: The VAT Act 1994 provides for severe penalties for anyone who makes use of a document which they know to be false for the purposes of obtaining VAT relief.

## Section B: Declaration by a charity purchasing on behalf of an individual

I (full name)

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of (charity name and address)

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declare that the charity named above is receiving from SmartBox Assistive Technology Ltd

- the following goods which are to be made available to a specific disabled person or persons for domestic or their personal use
- the following services to adapt goods to suit the condition of a disabled person to whom the goods are to be made available
- the following services of installation, repair or maintenance of goods

(Describe goods or services)

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and I claim relief from value added tax under Group 14 of Schedule 5 to the Value Added Tax Act 1994.

Signature:

Date:

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## Section C: Declaration by an eligible body

I (full name)

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of (name and address of eligible body)

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declare that the organisation named above is receiving from Smartbox Assistive Technology Ltd

Which I believe are:

- Medical equipment
- Computer equipment
- Accessories of the equipment indicated above
- Repairs or maintenance of the equipment indicated above

and is paying for this supply with funds provided entirely by a charity or from voluntary contributions.

I also declare that the goods are to be directly used by the above named organisation solely for the purpose of:

- Medical research
- Medical training
- Medical diagnosis
- Medical treatment

(Describe goods or services)

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I have read the guidance in the Customs and Excise VAT Notice 701/6 701/7 and apply for zero-rating of the supply under Group 15, items 5 and 6 of the zero-rate Schedule to the VAT Act 1994.

Signature:

Date:

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