



Customer declaration for zero-rated VAT supply of an adapted motor vehicle

To check whether you're eligible to receive a motor vehicle zero-rated for Value Added Tax (VAT) refer to the guidance provided in [Notice 1002: adapted motor vehicles for disabled people and charities](#).

If you need further guidance phone the VAT Disabled Reliefs Helpline on 0300 123 1073 before signing this declaration. Note HM Revenue and Customs staff aren't qualified to offer advice on particular disabilities and whether or not a disability requires a person to use a wheelchair.

Relief from VAT is only available if all four following conditions are met:

- the individual purchasing the vehicle (or for whom the vehicle is being purchased) is normally a wheelchair user

- the adapted motor vehicle is being purchased for the wheelchair user's personal and domestic use
- the vehicle has been permanently and substantially adapted to meet the wheelchair user's individual requirements
- the individual purchasing the vehicle (or for whom the vehicle is being purchased) hasn't (since 1 April 2017) obtained a VAT free vehicle under this relief in the past 3 years (unless exceptions to the three year rule apply)

This form can be completed by the wheelchair user or their nominated representative.

About the wheelchair user

First name(s) including title <input type="text"/>	Address <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/>
Surname <input type="text"/>	
<input type="text"/>	
Postcode <input type="text"/>	

Customer declaration

<input type="checkbox"/> I wish to claim relief from VAT	<input type="checkbox"/> The disabled wheelchair user named in this declaration has not (since April 2017) obtained a VAT free vehicle under this relief in the past 3 years
<input type="checkbox"/> The vehicle being purchased has been permanently and substantially adapted to suit the specific needs of the disabled wheelchair user named in this declaration	or
<input type="checkbox"/> The disabled person named in this declaration usually uses a wheelchair for their mobility and the permanently and substantially adapted vehicle is for their personal use	<input type="checkbox"/> The disabled wheelchair user named in this declaration has (since April 2017) obtained a VAT free vehicle under this relief in the past 3 years but is purchasing (or having purchased on their behalf) a permanently and substantially adapted motor vehicle under the three year rule exceptions. See the guidance in Notice 1002: adapted motor vehicles for disabled people and charities and provide details below
<input type="checkbox"/> The disabled wheelchair user named in this declaration is chronically sick or has a disabling condition (provide brief details below) and the adaption of the vehicle is necessary because of this condition <input type="text"/>	<input type="text"/>

Customer declaration *continued*

I confirm that the information I have provided is accurate and complete and I understand that I may be liable to a penalty for providing inaccurate information

I am the disabled wheelchair user named in this declaration

Signature of wheelchair user or their nominated representative

Date *DD MM YYYY*

I am the nominated representative for the disabled wheelchair user named in this declaration (give details below)

First name(s) including title

Surname

Address

Postcode

What to do now

Please hand the completed form to the person you are purchasing the vehicle from. The vehicle supplier will retain this form and send a copy to HMRC as evidence for selling the vehicle with relief from VAT.