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VIAMED General Issue - General Company Procedures

**V.A.T. Guidance from HMRC**

Issue ID #75004

Date Created 14/Jul/2016

Issued To: Derek Lamb

Completed Status: Still Outstanding

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**Notes:**

Added by Katie Evans sent to Derek Lamb

I recently requested further information from HMRC regarding VAT exemption certificates.

Derek, Helen has requested that this be uploaded into Intrastats.

I requested that they inform us of what specific information we need to look for in order to determine if an exemption certificate is genuine/valid.

The response I received basically indicated that it is up to us to determine this, they included links and examples to help us decide. Please always have any exemption certificate checked and signed by a director.

The following was their response:

To Ms K Evans, Viamed Ltd

Date 14 July 2016

Our Ref 21678884

Thank you for contacting HMRC Charities VAT Team. Please note that if in your original e-mail, you included information of a sensitive nature, it will have been removed to maintain customer confidentiality.

Dear Ms Evans

The guidance is in VAT Notice 701/6 - Charity funded equipment for medical, veterinary etc uses

<https://www.gov.uk/government/publications/vat-notice-7016-charity-funded-equipment-for-medical-veterinary-etc-uses>

Supplement containing certificate forms:

<https://www.gov.uk/government/publications/vat-notice-7016-supplement>

It is up to the supplier to check that the conditions are met for zero-rating. The appropriate certificate is completed by the eligible body but you still need to be satisfied that the conditions are met. The purchaser must be an eligible body, or it must be bought for donation to an eligible body, see section 3, and the equipment should be bought with charitable funds. It must also be used for medical treatment, diagnosis, training or research, see sections 4 and 5.

There is also a relief on certain goods for disabled people. This is covered in VAT Notice 701/7 ? Reliefs for Disabled People:

[www.gov.uk/government/publications/vat-notice-7017-vat-reliefs-for-disabled-people](http://www.gov.uk/government/publications/vat-notice-7017-vat-reliefs-for-disabled-people)

Please see in particular section 4 for qualifying medical equipment. The manufacturer determines if an item qualifies for relief. This relief applies when a disabled individual buys a qualifying item for their personal use, or a charity buys it for a specific disabled individual.

The declaration forms for an individual and a charity are below:

<https://www.gov.uk/government/publications/vat-reliefs-for-disabled-people-eligibility-declaration-by-a-disabled-person>

<https://www.gov.uk/government/publications/vat-reliefs-for-disabled-people-eligibility-declaration-by-a-charity>

You would keep the appropriate certificate or declaration in your VAT records.

Yours sincerely

Mrs R Meaton  
VAT Adviser

Charities VAT Team  
Charities, Savings & International 2  
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