



The UK trade body for the tourer, motorhome,
caravan holiday home and park home industries
www.thencc.org.uk



The NCC Guide to the supply of motorhomes to disabled people

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Motorhomes are flexible, adaptable and consequently an extremely popular choice for transport and leisure use by disabled people. For those people who are normally or usually dependent on a wheelchair for mobility. This choice is enhanced by the availability of relief from paying VAT on the purchase of a motorhome adapted to suit their needs and for their personal use.

This Guide aims to help both disabled people, motorists, their carers and members of the Industry serving them to understand and comply with Customs and Excise rules for claiming and applying the zero rated VAT relief.

VAT 1615 and 1616 helpsheets – Motor Vehicles for Disabled People – sets out, in full detail, the rules regarding eligibility. Dealers and their customers are encouraged to read this, which is available on the HMRC website www.hmrc.gov.uk. Copies for private individuals can be requested by contacting the HMRC VAT Helpline on 0300 200 3700.

The disabled person

The disabled person must be normally or usually dependent on a wheelchair for mobility. Occasional use does not qualify, but the HMRC see degenerative conditions, such as multiple sclerosis, which lead to increasing use and dependence on a wheelchair or a stretcher as acceptable. Mobility scooters are not eligible.

Carers

The immediate carers of disabled people may apply for the relief on their behalf, provided they can satisfy the requirements, as set out in VAT 1615 and 1616 helpsheets, to prove the vehicle is primarily for the personal use of the disabled person in care.

Suppliers

HMRC requires suppliers to take reasonable steps to ensure that a disabled person is eligible for the relief. Therefore, participating motorhome manufacturers will require their dealers to follow the recommended procedures in making a supply to a disabled person.

HMRC require a vehicle to be permanently adapted to the needs and for the use of a disabled person. Motorhome manufacturers and their dealers will ensure that such modifications will normally include a combination of the following:

- Fitting of ramps to allow wheelchair access.
- Fitting of lifts as an alternative
- Fitting of wide doors.
- Fitting of a wheelchair carrier.
- Adaptations to the driving controls.

The overriding requirement is that the vehicle is visibly and unarguably adapted for the needs and use of the individual disabled customer.

Verification of wheelchair use

The supplying dealer is required by the HMRC to satisfy itself that the customer is eligible for relief. Customers therefore will be asked to confirm their eligibility by completing the self-certifying declaration form. Additionally, to help dealers meet the obligations placed on them by the HMRC, it would be very useful to have a declaration from a qualified medical professional such as a doctor, physiotherapist or occupational therapist confirming wheelchair use.

This is essential when either the customer is not currently using their wheelchair or if the disabled person for whose use the motorhome is being purchased is not present. Although the requirement is not mandated by HMRC, it will provide both customer and supplier with clear supporting information in the event of any enquiry by VAT Officers.

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Eligibility Declaration for the supply of a motorhome to a disabled person

To the customer

This form is to assist you and your supplier in complying with HMRC rules on determining your eligibility for VAT to be zero rated on your purchase of an adapted motorhome. It is necessary evidence that both you and your supplier are acting responsibly and understand the rules for the relief from playing VAT at the standard rate.

Please complete the form below. If you are in any doubt as to whether you are eligible to receive a motorhome or services zero-rated for VAT, please consult HMRC VAT 1615 helpsheet or contact an HMRC Enquiry Centre – see www.hmrc.gov.uk/contactus before signing the declaration. This will help you understand the requirements needed to ensure eligibility. Please note there are penalties for making a false declaration.

I (full name): _____

of (address): _____

declare that:

I have a disabling condition by reason of (please give full and specific description of your condition):

I attach a certificate from my/our doctor/physiotherapist/nurse.

The vehicle is adapted for my person needs and use or for use by a member of my immediate family or person who provides care for me.

I/they usually use a wheelchair or stretcher to be mobile.

I/they claim zero rating relief from value added tax.

Signature: _____ Date: _____

To the supplier

I (full name): _____

of (address): _____

declare that I am supplying to the person named above the following motorhome, that is for domestic or personal needs and use of the disabled person.

Description of vehicle: _____

Description of adaptations: _____

Signature: _____ Date: _____

Note: A copy of this declaration will be given to the customer and retained by the supplier as part of their records, to be produced for HMRC's VAT Officer, if verification is required.



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