

VAT

ARE YOU ELIGIBLE FOR VAT RELIEF?

Please read the note below. If you qualify for VAT exemption, sign overleaf and our ex-VAT price will apply. If you are ineligible for VAT relief or if the certificate is not completed and signed, then our VAT inclusive price will apply.

VAT

Nuga Best UK greatly regrets that HM Customs & Excise require that you pay VAT unless you are eligible for relief. The VAT relief only applies to supplies made to a handicapped person for their personal use.

HM Customs and Excise Notice 701/7: Reliefs for Disabled People August 2002 defines this as follows:

VAT law states that you must be 'chronically sick or disabled' to qualify for VAT relief. A person is 'chronically sick or disabled' if they have a physical or mental impairment that has a long term and severe effect on their ability to carry out everyday activities. Or they have a condition that doctors treat as a chronic sickness (like diabetes, for example) or they are terminally ill. 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.

If you are eligible to obtain Nuga Best supplies on a zero rated VAT basis, you must complete and sign the VAT Exemption Declaration overleaf. PLEASE NOTE if we are not in possession of the correctly completed Certificate at the time of invoicing, we will have to charge VAT at the standard rate.

If you are in any doubt as to whether you are eligible to receive goods or services zero-rated for VAT you should consult Notice 701/7 VAT Reliefs for Disabled People, or contact the National Advice Service on 0845 010 9000 before signing the declaration.

VAT EXEMPTION CERTIFICATE

701/7/86: AIDS FOR HANDICAPPED PERSONS: SUPPLY TO AN INDIVIDUAL

PLEASE COMPLETE CLEARLY IN CAPITAL LETTERS

NUGABEST INVOICE NO. _____

Customer: Mr/Mrs/Ms/Miss/Dr _____

Surname: _____

First Name: _____

Address: _____

Post Code: _____

Tel No: _____

I, the above named person, declare that I am chronically sick/disabled that I am suffering from

And that the Nuga Best equipment Model N4 or N5 which I am purchasing is for my domestic and personal use.

I claim relief from VAT

Signature _____

Date _____