

# Lifeline Service VAT Exemption



Did you know that you can get VAT relief on certain products and services if you are chronically sick or disabled? If your medical condition meets the criteria set by HMRC you won't have to pay any VAT on our Lifeline Service.

## What HMRC means by 'chronically sick or disabled'?

For VAT purposes, you're chronically sick or disabled if you have a:

- Physical or mental impairment which has a long term and substantial adverse effect on your ability to carry out everyday activities
- Condition that the medical profession treats as a chronic sickness (that's a long term health condition)
- You're terminally ill

For VAT purposes, the term 'chronically sick or disabled' does not include a person who's only temporarily disabled or incapacitated, for example with a broken limb or someone who's elderly but is not chronically sick or disabled.

If you're not sure if your condition means you're chronically sick or disabled you may wish to consult your doctor or other medical adviser. MDDC Officers can not advise if you are eligible or not, this is your responsibility to investigate.

## Qualifying Conditions

Here are just some examples of the conditions which make you eligible for VAT Exemption

- Angina
- Arthritis
- Asthma
- Blindness
- Cancer
- Cardiovascular Disease
- Chronic Bronchitis
- Cystic Fibrosis
- Deep Vein Thrombosis
- Deafness
- Dementia
- Diabetes
- Emphysema
- Epilepsy
- Glaucoma
- Hypertension
- Heart Disease
- Kidney Disease
- Motor Neuron Disease
- Multiple Sclerosis
- Osteoporosis
- Paget's Disease of the Bone
- Parkinsons Disease
- Stroke

