



Reliefs from VAT for disabled and older people (VAT Notice 701/7)

September 2021

All references in this document are to the HMRC online information on www.gov.uk

<https://www.gov.uk/guidance/reliefs-from-vat-for-disabled-and-older-people-notice-7017>

General rules for when supplies can be zero-rated

Supplies of goods and services are only zero-rated when all of the following conditions are met:

- customer is eligible to buy supplies at the zero rate.
- goods are for the personal or domestic use of the customer.
- goods and services are eligible to be supplied at the zero rate.

For OML this means we need to ensure any zero-rated sales are:

- A direct transaction with a private patient or customer (or their representative) for their own use.
- The patient / customer has completed a VAT eligibility declaration form which only needs to be completed once and is kept on record.
- The products being sold are eligible (see below):

OML eligible products / services for zero-rated VAT	Part number code
MicroStim (does not require mandatory fitting in clinic)	00-001-0002
Remote control	00-004-0005
All footswitches	01-005-0023 /26 /27 /41 /42 /44
All footswitches lead	03-001-0001 /02 /03 /04 /13
Pace (XL) pouch	15-005-0003
Replacement Leg cuff straps	01-003-0001 /04 /05
Plastic ODFS Pace holder	12-001-0027
LINQ	00-004-0004
LINQ Holder / clip	12-001-0032
Velcro backed electrodes (exclusively for the leg cuff)	01-004-0002
Leg cuff liner kit	01-003-0012
Upgrade to Pace XL	00-005-0004
Stimulator standard repair / refurbishment	02-001-0001

The following product sales are therefore not eligible as the products can be used for other purposes or need to be fitted in a clinical environment

- Pace & 2 channel stimulators and Leg cuff (needs to be fitted in a clinic environment so not eligible)
- Batteries & chargers
- All leads
- Electrodes
- Insoles & other accessories