

VAT Relief

You may be eligible to claim VAT relief from the purchasing a bra. Providing you, or the person you are purchasing the bra for is a chronically sick or disabled person.

You are entitled to VAT relief, if you're disabled or have a long-term illness, examples are below:

- You have a physical impairment that affects your ability to carry out everyday activities, for example restricted mobility preventing you from dressing independently.
- You have a condition that's treated as chronic sickness, like diabetes.
- You're terminally ill.

You do not qualify if you're elderly but able-bodied, or if you're temporarily disabled.

HMRC considers any person to be chronically sick or disabled when suffering from a physical or mental impairment that is **long-term**, impacting significantly on their ability to carry out everyday activities, for example dressing. **Anyone suffering from a temporarily disability must pay the VAT when purchasing the bra**, if you are unsure please consult your GP or health visitor for advice.

To claim VAT relief when purchasing a bra you must complete the self-declaration form and the VAT will not be charged on your purchase. If you do not email a completed form with your order VAT will be charged at the standard rate.

If you are unsure of your position regarding disablement VAT relief further information can be found from the [HM Customs and Excise, Notice 701/7, VAT Relief for Disabled People](#) where you will be able to find out more information. Alternatively You may phone the HMRC helpline for advice on **0845 302 0203** and select **Option 3**. (8.00am to 5.00pm Monday to Friday).

VAT exemption may not be claimed by the elderly able-bodied people, or any person who is temporarily disabled or incapacitated. It is an offence to make a false declaration.