

Getting certain building work VAT free if you have a disability: helpsheet

If you're disabled you'll generally have to pay VAT on the things you buy. However, there's **VAT relief** available on a limited range of goods and services for disabled people.

This helpsheet is about the VAT relief that may be available if you're having building work done in your home to address your disability, it explains:

- how VAT relief works
- which building work can be VAT free
- what HM Revenue and Customs (HMRC) mean by 'disabled' and who qualifies for VAT-free building work
- how to prove that you qualify for VAT-free building work
- what to do if you think you've paid too much VAT
- reduced rate VAT on mobility aids for older people
- how to contact HMRC for more information

How VAT relief works

This isn't a VAT refund system and there's no facility for HMRC to refund VAT to you if you're entitled to VAT-free building work.

If you're entitled to VAT-free building work your supplier won't charge you VAT.

Building work that can be VAT free

This section has information on the building work that can be VAT free in your home, ie:

- ramps, doorways and passages
- bathrooms, washrooms and lavatories
- installation or repair and maintenance of lifts
- preparation or restoration work

'Your home' means your private residence – that's the place where you normally live. This can be the home of a close relative if you normally live there. 'Your home' includes your garden and any outbuildings.

Ramps, doorways and passages

You won't have to pay VAT if you're having a ramp built in or into your home because of your disability. This doesn't include lowering the level of a doorway threshold or replacement floor coverings.

You won't have to pay VAT if you're having a doorway or passage widened because of your disability. This includes:

- widening of an existing doorway or widening an existing passage or room through which you pass to go into another room

- widening an existing path across your garden

It doesn't include having a completely new doorway, passage or room put in where there wasn't one before, replacing a window with a door or having a new path or vehicle driveway constructed.

Bathrooms, washrooms and lavatories

You won't have to pay VAT if you're having a new bathroom, washroom or lavatory installed or an existing bathroom, washroom or lavatory, extended or adapted **if** the work's being done to help you because of your disability.

Examples include:

- having a bath removed and replaced with a shower or walk-in bath if, because of your disability, you have difficulty getting in and out of a traditional bath
- having a bathroom installed on the ground floor if, because of your disability, you're not able to get upstairs
- altering an existing bathroom to allow wheelchair access around the room

It doesn't include simply having a new bathroom installed or existing bathroom re-fitted, repaired or redecorated as a general home improvement.

Installation or repair and maintenance of lifts

You won't have to pay VAT if you're having a lift installed to help you move between floors of your home because of your disability. The VAT relief also includes the repair and maintenance of the lift.

Preparation or restoration work

You won't have to pay VAT on any necessary preparation or restoration work if it's directly related to the VAT-free work described above.

For example, if you have a doorway widened the supply and fitting of a wider doorframe and door, removal of the bricks and mortar and the restoration of the damaged decor can all be VAT free.

Or, if you're having your bathroom adapted to install a walk-in shower, the replacement of any porcelain goods that need taking out as a result of the new installation and any necessary re-tiling can be VAT free.

Or, if you have an extension to provide a downstairs bathroom, the VAT-free work can include the preparation of footings (including ground levelling), connection to services (water, gas, electricity and drainage) and the restoration of the immediate decor.

Building materials and goods

Building materials that are used as part of the eligible work will also be VAT free if you pay for a professional contractor (builder, plumber or other trade) to do the work.

VAT-registered contractors will pay VAT on the materials they buy and they can reclaim this VAT back from HMRC in the normal way. Your building contractor's supply of the materials to you will be VAT free.

Contractors who aren't VAT registered can't reclaim the VAT on the materials they buy. Instead, they can help you arrange for the materials to be supplied VAT-free direct to you

from a VAT-registered supplier. You'll need to give the VAT-registered supplier of the goods (for example a builders' merchant or DIY store) a copy of your [eligibility declaration](#) and evidence from your contractor that you're paying them to do the eligible work for you.

If you do the work yourself or a friend, neighbour or member of your family does the work for you free of charge the materials can't be bought VAT free.

You won't have to pay VAT if you buy any fittings that are designed solely for disabled people. For more information, see [Getting certain goods for disabled people VAT free: helpsheet](#).

Building work that's not VAT free

VAT-free building work for disabled people is limited to the work listed above. Any other work you're having done, even if it's being done because of your disability, can't be done VAT free. Work that isn't eligible for relief includes:

- the construction of a downstairs bedroom or adaptation of an existing room to form a bedroom
- the installation or upgrade of a domestic heating system, for example boilers and radiators
- replacement windows
- the refitting of a kitchen
- the extension or adaptation of the property to provide a conservatory, carer's room, office or living room

Do you qualify for VAT-free building work

You'll only be able to have eligible building work VAT free if you're chronically sick or disabled and the building work's being done in your own home. You don't need to be registered disabled or eligible for any other benefit to qualify for VAT-free building work but you must be chronically sick or disabled.

What HMRC mean 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 upon your ability to carry out everyday activities
- a condition which the medical profession treats as a chronic sickness (that's a long-term health condition)

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

You don't need HMRC's permission to declare that you're disabled or chronically sick and our advisers can't tell you whether or not you're disabled or chronically sick. If you're not sure whether your condition means you're chronically sick or disabled you may wish to consult your doctor or other medical adviser.

How to prove that you qualify for VAT-free building work

Eligibility declarations

To demonstrate that you're entitled to have the work done VAT free your supplier will probably ask you for a simple written declaration stating your eligibility. If the supplier doesn't provide you with a form to fill in you can use our [suggested version](#).

You'll need to provide a separate declaration for each supplier for them to keep with their VAT records.

Please don't send completed declarations to HMRC.

What to do if you think you've paid too much VAT

If you think that you meet all the conditions for VAT-free building work but have been incorrectly charged VAT you should ask your supplier for a refund. There's no facility for HMRC to refund VAT to you.

If your supplier isn't sure how to do this they can contact HMRC for advice. Our helpline advisers can give advice in cases of uncertainty but can't intervene in disputes between customers and suppliers.

Reduced rate VAT on mobility aids for older people

If you're over 60 but not disabled or chronically sick, then you may not have to pay the full standard rate of VAT if you get certain mobility aids installed in your home. Instead, you'll pay a much reduced rate, currently 5% on grab rails, ramps, stair lifts, bath lifts, built-in shower seats or showers containing built-in shower seats and walk-in baths with sealable doors. For more information see [Getting certain mobility aids installed at the reduced rate of VAT if you are 60 or over](#).

How to contact HMRC for more information

You can find more information about the VAT reliefs available to disabled people by visiting the GOV.UK website or by contacting our [advisers](#).