



PRESS RELEASE – for immediate distribution

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New HMRC rules on supplying motorhomes to disabled customers – NCC issues guidance

New HMRC rules on VAT relief available on motorhomes (and other motor vehicles) adapted for disabled wheelchair users come into force on Saturday 1 April 2017. The NCC, the trade body representing the UK's leisure vehicle industry, has published guidance and a checklist to help its motorhome dealer members understand when vehicles can be zero-rated for VAT.

The NCC's checklist will help dealers follow the correct procedures when supplying an adapted motorhome to disabled wheelchair users, their representatives or to charities. NCC Deputy Director General, Alicia Dunne, commented: "Our dealer members will be able to assist disabled wheelchair users through the purchasing process. The new HMRC rules on VAT relief clearly state that it must be a '**substantial and permanent adaptation**' to be eligible to be zero-rated, and supplied to a disabled person who normally uses a wheelchair for their mobility. A disabled person with a degenerative condition such as multiple sclerosis, who uses a wheelchair when their condition requires it, or a lower limb amputee is also eligible.

"However, the guidelines clearly state that a mobility scooter user or person who occasionally uses a wheelchair, say, for visiting a shopping centre, or someone who is temporarily disabled due to a condition such as a broken leg would not be eligible. It is good that HMRC has moved to remove any uncertainty in the regulations."

The changes introduced by HMRC include:

- A time limit on the number of zero-rated vehicles that can be purchased. An eligible person will now be able to buy one vehicle every three years.
- The introduction of mandatory new HMRC customer eligibility declaration forms through which a disabled person, or their nominated representative, can claim zero-rated relief on their motorhome purchase.
- Vehicle suppliers e.g. motorhome dealers are to provide information to HMRC about zero-rated VAT supplies within a prescribed 12-month period.
- Penalties if disabled wheelchair users or their nominated representatives provide incorrect or false information on their customer eligibility declaration form.

A list of NCC dealer members can be found at www.thencc.org.uk.

The NCC's information was produced with reference to the HMRC guidance, which can be found [here](#).

Ends

Notes for Editors:

The NCC (National Caravan Council) is the trade body for the UK leisure vehicle industry, which consists of four sectors - touring caravans, motorhomes, caravan holiday homes and residential park homes.

The NCC represents over 830 member outlets within manufacturing, retailers including dealerships, park operations, and specialist suppliers and services.

The industry is worth more than £6 billion annually to the UK economy (sale of products, services and holiday spend).

Further details about the NCC can be found on its website, www.thencc.org.uk.

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