

Good afternoon Mr Grieve,

This e-mail is in response to your telephone enquiry of Thursday 13th April and our subsequent telephone conversation of Wednesday 19th April 2023. I apologise for the delay in our response.

Following on from our telephone conversation this afternoon, I have reviewed the charity's website to see the charity does provide free boat rides to disabled people along the canal.

I have also reviewed Group 12 Schedule 8 in relation to Charities:

The supply to a [F118disabled] person for domestic or his personal use, or to a charity for making available to [F118disabled] persons by sale or otherwise, for domestic or their personal use, of?

(a) medical or surgical appliances designed solely for the relief of a severe abnormality or severe injury;

(b) electrically or mechanically adjustable beds designed for invalids;

(c) commode chairs, commode stools, devices incorporating a bidet jet and warm air drier and frames or other devices for sitting over or rising from a sanitary appliance;

(d) chair lifts or stair lifts designed for use in connection with invalid wheelchairs;

(e) hoists and lifters designed for use by invalids;

(f) motor vehicles designed or substantially and permanently adapted for the carriage of a person in a wheelchair or on a stretcher and of no more than [F11911] other persons;

(g) equipment and appliances not included in paragraphs (a) to (f) above designed solely for use by a [F118disabled] person;

(h) parts and accessories designed solely for use in or with goods described in paragraphs (a) to (g) above;

(i) boats designed or substantially and permanently adapted for use by [F118disabled] persons.

The supply to a [F118disabled] person or to a charity of a service of repair or maintenance of any goods specified in item 2, [F1212A,] 6, 18 or 19 and supplied as described in that item.

I can confirm such services may be eligible to a charity such as the organisation to which you represent.

Although HMRC are keen to promote the widest possible legitimate take up of all VAT reliefs that benefit disabled people, we are unable to force a supplier into a course of action.

Disputes between suppliers / tradesmen and their customers are civil matters and we cannot become involved. For this reason, we recommend VAT liability is established prior to projects taking place and contracts being exchanged and/or signed.

Ultimately the supplier must make the decision based on the information they obtain from the customer. The supplier must retain this evidence in the event of any inspection by our Officers to

show how their decision was reached.

HMRC does not have the discretionary power to change the legislation at will.

I hope this answers your query.

Thank you,

Jonathan Cunningham
VAT Relief Team
Charities, Savings & International 2
HM Revenue & Customs
BX9 1BU

I James Latham Grieve as treasurer to the Heulwen Trust as a charity whose objects are to provide boat trips for persons of disabilities using a boat that has been designed or substantially and permanently adapted for use by such disabled persons

hereby certify that

the inspection of the disabled access lifts onto the boat Huelwen II silver Lady

relates to the supply to The Heulwen Trust, a disabled charity, for the use of service repair or maintenance of such a boat and as such is zero rated for VAT

Treasurer

Heulwen Trust Companies House registration number 02681102,
Registered Office, Eagle House, 25, Severn Street, Welshpool, Powys, Wales, SY21 7AD
Charity Registration number