
STATUTORY INSTRUMENTS

2007 No. 1601

The Value Added Tax (Reduced Rate) Order 2007

4. In Part 2, insert at the end—

“GROUP 10 – INSTALLATION OF MOBILITY AIDS FOR THE ELDERLY

ITEM NO.

1. The supply of services of installing mobility aids for use in domestic accommodation by a person who, at the time of the supply, is aged 60 or over.

2. The supply of mobility aids by a person installing them for use in domestic accommodation by a person who, at the time of the supply, is aged 60 or over.

NOTES:

Meaning of “mobility aids”

1. For the purposes of this Group “mobility aids” means any of the following—

- (a) grab rails;
- (b) ramps;
- (c) stair lifts;
- (d) bath lifts;
- (e) built-in shower seats or showers containing built-in shower seats;
- (f) walk-in baths fitted with sealable doors.

Meaning of “domestic accommodation”

2. For the purposes of this Group “domestic accommodation” means a building, or part of a building, that consists of a dwelling or a number of dwellings.”.