

Aids and Adaptations Policy

If you need any information in a different format, for example large print, Braille, audio file or another language, please email

Communications@housing21.org.uk

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Summary

Housing 21 is committed to supporting residents to live as independently as possible for as long as practicable. This policy applies to all Housing 21 residents who may need an aid or adaptation to gain a greater level of independence.

Equality, Diversity, and Inclusion

Housing 21 aspires to embed diversity and inclusion within all our organisational activities to enable these principles to become part of our everyday processes.

Contents

1. [Key Principles of the Policy](#)
2. [Aids and Adaptations Definitions](#)
 - a. [Aids](#)
 - b. [Minor Adaptations](#)
 - c. [Major Adaptations](#)
3. [Requesting and Funding Aids and Adaptations](#)
 - a. [Application for Disabled Facilities Grant Funding](#)
 - b. [Self-Funding and Charitable Funding](#)
 - c. [Housing 21 Funding](#)
4. [Adaptations in Communal Areas](#)
 - a. [Mobility Scooter Storage](#)
5. [Permission for Adaptations](#)
 - a. [Building Surveyor Approval](#)
 - b. [Retrospective Permission](#)
6. [Maintenance, Servicing and Removal of Adaptations](#)
 - a. [Repairs](#)
 - b. [Servicing](#)
 - c. [Removal or Re-use at Void](#)
7. [Financial and Procurement Requirements](#)
8. [Tenant Compensation for improvements](#)
9. [Appeals](#)
10. [Training and Support](#)
11. [Monitoring and Review](#)
12. [Management Guidance](#)

[Appendix 1 – Minor Adaptations/Reasonable Adjustment Request Form](#)

[Appendix 2– Adaptation Refusal letter](#)

[Appendix 3 – Adaptation confirmation](#)

[Appendix 4 – Digital technology solutions linked to Appello digital call systems](#)

[Appendix 5– VAT](#)

[Appendix 6 – VAT Declaration](#)

1. Key Principles of the Policy

The [Equality Act 2010](#) imposes a duty on landlords to make 'reasonable' adjustments to accommodate disabled residents. The Act defines a disabled person as a person with a physical or mental impairment that has a substantial and long-term adverse effect on his or her ability to carry out normal day-to-day activities. Detailed information on the [Equality Act 2010](#) definition of disability is available via the link.

The scope of conditions that fall within the term 'disability or long-term-health-condition' is very broad, and no two cases will be alike. Decisions will be made in a case-by-case person-centred way, taking full account of the residents' needs, available solutions, and the cost, with full regard of legal obligations.

The Regulator of Social Housing requires Housing 21 as a registered provider to:

- *Clearly communicate to tenants and relevant organisations how they will assist tenants seeking housing adaptations services.*
- *Co-operate with tenants, appropriate local authority departments and other relevant organisations so that a housing adaptations service is provided to tenants.*

Housing 21 aims to:

- Future proof its homes at the design stage and as part of major work programmes to minimise/eliminate the need to undertake major adaptations.
- Encourage the use of well-designed and aesthetically pleasing adaptations.
- Ensure that the needs of residents are proactively identified and that they are aware of aids and adaptations available to them.
- Ensure timely information and advice is communicated following a request.
- Ensure there are clear channels of communication and established joint working practices with local authority partners.
- Comply with current good practice guidance and legislation.

This policy covers:

- Aids and adaptations - equipment to support health issues and disabilities, including induction loops, commodes, specialist furniture.
- Assistive technology to assist someone with memory related tasks these can be:
 - Safety related – e.g., fall or door sensors, automated shut off devices,
 - Fire Safety related– e.g., vibrating pillows, light sensors
 - Health or care related – e.g., telecare/telehealth, monitoring systems.
 - Reminders/information devices e.g., Alexa

This policy does not cover:

- General property alterations that are not linked to a disability/health condition.

2. Aids and Adaptations Definitions

An **Aid** is a piece of equipment or a device that assists the user. Generally, these are moveable and do not require any alterations to the property itself.

Such as:

- Walking frames,
- Shower chairs

An **Adaptation** is a fixed piece of equipment or alteration to the property itself. Adaptations encompass both 'minor' and 'major' adaptations.

Minor adaptations are the most common adaptations, these are generally defined as those that cost less than £1,000 including fitting but excluding VAT. They constitute small changes to a resident's home, including but not exclusive to:

- grab rails
- ramps/steps
- lighting improvements
- lever taps
- heating controls

- key safes
- eye-level oven
- door/window/curtain opening/closing equipment.
- monitoring equipment for health conditions to enable someone to remain at home.

Major adaptations generally cost over £1,000 and are more complex. These could include:

- bathroom adaptations: level access showers and wet-rooms, toilet installation.
- alterations to room layouts: door widening, kitchen cabinet height adjustment.
- stair-lifts.
- Any work that requires a skilled trade, such as electrics, plumbing etc

3. Requesting and Funding Aids and Adaptations

Aids and Adaptations should be requested by a resident or someone on their behalf such as a family member, care or support worker or GP.

Residents will be supported and signposted by Housing 21 employees to access suitable aids, adaptations, equipment, and assistive technology to support them to live independently and maintain their well-being.

Where major adaptations are required, a range of options will be considered to identify a suitable solution. The options could include a transfer to a suitable property,

Housing 21 will encourage residents to access aids and adaptations using the existing funding and application routes provided by their Local Authority such as **Disabled Facilities Grants (DFG)** or loaning equipment from **Integrated Community Equipment Service (ICES)**.

Application for Disabled Facilities Grant Funding can be made by the resident (tenant or owner) or Housing 21 as the landlord. In order to be eligible for DFG, the resident must:

- be disabled, and
- intend to live in the property during the grant period (usually 5 years)

The Local Authority will review the application and may send out an Occupational Therapist to visit the resident to help them determine if the work is:

- necessary and appropriate to meet the disabled person's needs.
- reasonable and can be done, depending on the age/condition of the property.

The amount of DFG payable will be determined by the resident's household income and any savings over £6,000. For more information on DFG applications and eligibility see the [DFG Overview](#)

Self-Funding and Charitable Funding: Residents' may also choose to fund their own adaptations or may obtain funding or adaptations from charitable sources. In such instances, Housing 21 may request an Occupational Therapist assessment is carried out (if one has not already been completed) before deciding whether or not to give permission.

Housing 21 Funding: In exceptional circumstances, where no funding is available and neither the Local Authority nor health and social care are able to assist, Housing 21 will consider funding adaptations that will enable a tenancy to be sustained or will support the safety of individuals and other residents. The limit for this funding is generally £1,000 but figures above this amount will be considered if the absence of an adaptation could lead to harm or impact quality of life.

It is recognised that the process for applying through a Local Authority can be lengthy, due to the need for assessment and there are often significant backlogs in processing claims. If the length of the application process is deemed to be disproportionate to the nature of the adaptation request (e.g., installation of grab rails) and could have detrimental impact on the health of a resident, Housing 21 will fund the work.

Housing 21 will not fund adaptations in respect of Leasehold properties as the repairing obligation is with the leaseholder.

Quotations: Where adaptations are being funded by Housing 21, the nominated Housing 21 project lead is always required to obtain quotes for goods, work, and services in line with Housing 21's Financial Regulations and Housing 21's Procurement Policy.

Request Forms: A Property Alterations Request Form, see Appendix 1, needs to be fully completed by a scheme manager and sent to the coordinators to process, for every adaptation request. Once the process is complete, the coordinators will provide the relevant permissions letter, see Appendix 2 and 3.

4. Adaptations in Communal Areas

If a resident is requesting adaptations within the communal area, the requirements of the Equality Act are still applicable, but the views of other residents will be sought in accordance with our Choice and Consensus Policy and will influence whether Housing 21 is able to give consent for the adaptation or not. e.g., other residents may oppose the installation of a stairlift in the communal areas and Housing 21 may have regard for those views.

Mobility Scooter Storage: All requests for onsite scooter storage will be considered. Please access the Mobility Vehicle Policy for more guidance.

5. Permission for Adaptations

In accordance with the **Tenancy and Lease Agreements** a resident must obtain the written permission of Housing 21 before making any alteration or Adaptation to their property. Failure to do so would be a breach of the agreement and may result in action being taken under the terms and conditions of their Tenancy or Lease agreement.

Housing 21 will not reasonably withhold permission but retains the right to refuse the request if it is likely to result in there be a long-term detrimental impact on the ability to let the property in the future. If the request is refused, this will be confirmed in writing setting out the reasons for refusal and whether this can be appealed.

Building Surveyor Approval: All proposed major adaptations must be discussed with and approved by a Housing 21 Building Surveyor who will provide advice and assistance, to contractors whether appointed by residents, local authorities, or Housing 21. This will be completed by the coordinators team. Building surveyors will also stipulate the appropriate levels of insurance a contractor requires whilst carrying out the works.

Once approval has been given, this will be confirmed to the resident in writing, setting out any conditions of the consent and whether there are any ongoing responsibilities on the resident for ongoing maintenance and servicing of the adaptation.

Retrospective Permission: Making alterations without Housing 21's consent is a breach of the tenancy agreement or lease and may result in steps being taken to remove the adaptation. However, in some instances retrospective permission may be granted, subject to the adaptations having been made in line with this policy and with Building Surveyor approval.

6. Maintenance, Servicing and Removal of Adaptations

Repairs: The funding of ongoing repairs and maintenance of an adaptation is as follows:

- If a minor repair is needed on an adaptation in a rented property, it is funded via Housing 21's repairs budget.
- If a minor repair is needed on an adaptation in a leasehold property this is funded by the resident.
- If an adaptation needs replacing, Housing 21 will support residents to apply to the Local Authority for replacement.

Servicing: Some adaptations, for example stair lifts, will require ongoing maintenance servicing. Before permission is given to install an adaptation with an on-going servicing requirement, written confirmation must be provided by the resident that they understand the requirement and agree to fund the servicing cost themselves. However, if there ever be any exceptional circumstances in which Housing 21 assumes responsibility for servicing an adaptation, the Compliance Team must be notified of this.

Removal or Re-use at Vacation: As part of the vacation process, Housing 21 will assume the responsibility for deciding whether the aid or adaptation will

remain or be removed. When a new tenancy starts in a property that has previously undergone an aid or an adaptation, advice from a Building surveyor should be sought to assess whether the adaption is still appropriate or whether arrangements should be made for its removal.

7. Financial and Procurement Requirements

The following building adaptation and services for the benefit of disabled persons can usually be zero rated in respect of VAT:

Procurement: Housing 21's Financial Regulations must be adhered to in the procurement of aids and adaptations. See [Appendix 5](#)

Building Adaptations: The following building adaptations and services for the benefit of disabled persons can usually be zero-rated:

- The provision, extension or adaptation of a bathroom, washroom or lavatory in residential accommodation where the work is necessary to suit the condition of a disabled person.
- Construction of a ramp to help a disabled person gain access to a building.
- Widening of existing doorways to help disabled persons move about within a building
- Services of adapting goods to suit the condition of a disabled person, for example, the services of adapting a manual garage door with a door which has been automated due to a person's disability.

The effect of zero-rating is that, with the exception of the items that have to be apportioned, VAT should not be paid on invoices relating to these products or services. Further advice and assistance in relation to the above is available from Housing 21's Tax Manager. See [Appendix 5](#).

8. Tenant Compensation for Improvements

In rented homes where the resident has a tenancy agreement that gives them the right to compensation for improvements, they may be eligible for compensation in accordance with the section [99a of the Housing Act 1985](#). Details of Right to Compensation for Improvement Works can be found in Housing 21's Compensation Policy.

The tenancy compensation scheme does not apply to leaseholders because any improvements they make will reflect back in the value of their home when they sell their property.

9. Appeals

If a DFG application is rejected the Scheme Manager should support the resident to appeal using the Local Authorities complaints process. It is useful to check the Local Authorities DFG policy, to ensure it has been adhered to and the resident treated fairly. If the Local Authority fails to award a DFG after all of the stages of their complaint's procedure have been exhausted, the complaint can be progressed to the Local Government and Social Care Ombudsman.

10. Training and Support for Employees

Housing 21 will ensure employees are supported to access relevant and appropriate training and information around illnesses and disabilities that affect the older adult population specifically those that impact on mobility, cognition, hearing, vision, independent living, and self-care. Housing 21 employees will be enabled to access specialist support through networking with experts, professionals and suppliers who can provide relevant advice and assistance. The intranet will be regularly updated to enable information to be shared where successful solutions have been delivered across the organisation.

11. Monitoring and review

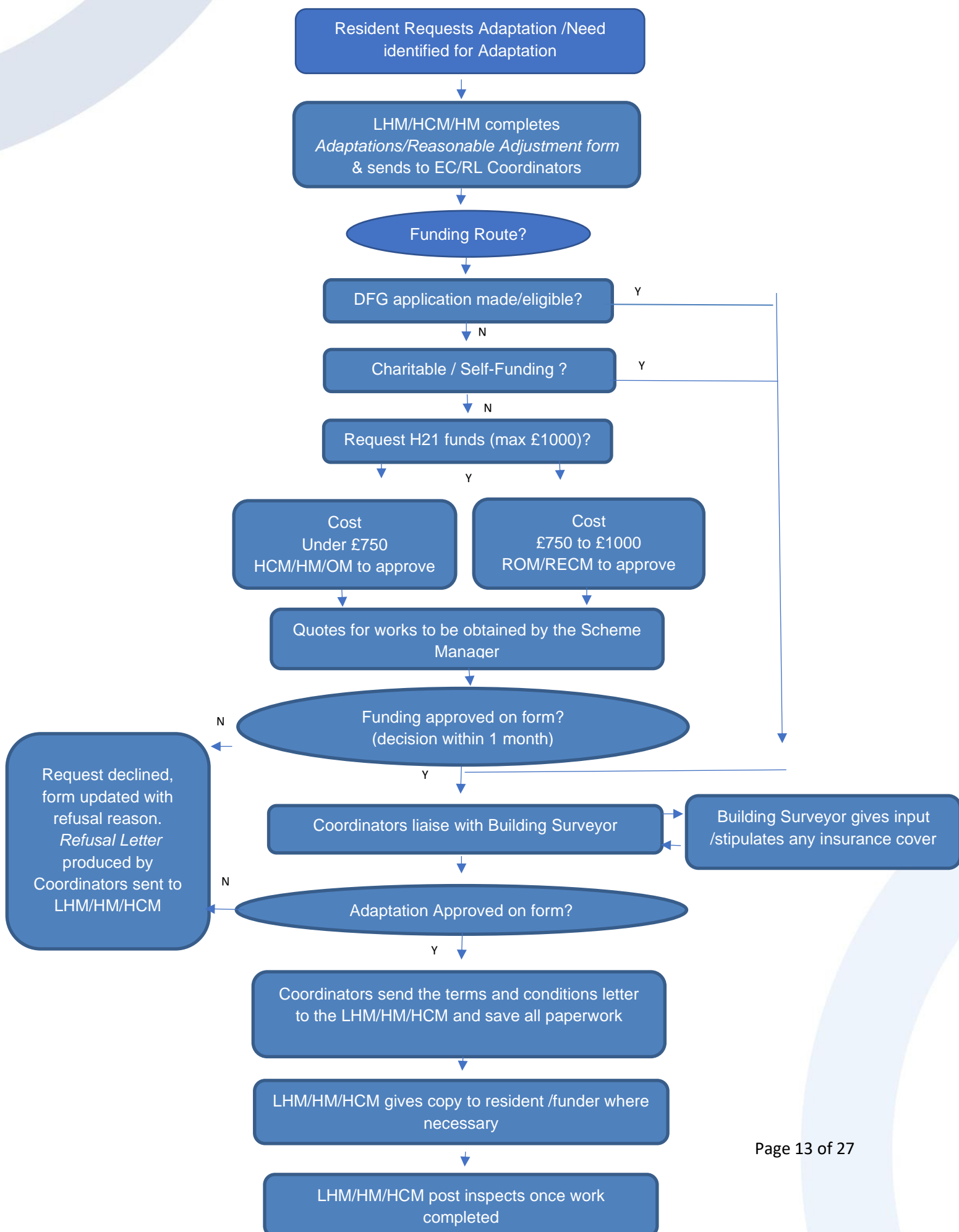
This policy will be reviewed every three years or sooner if legislation, regulation, or best practice dictates.

12. Linked Policies and Procedures

- Lettings Policy
- Financial regulations
- Mobility Vehicle Policy
- Tenancy Policy
- Compensation Policy
- Contractors Code of Conduct leaflet
- Alternative Formats and Alternative Policy

- Respect and Inclusion Policy
- Choice and Consensus Policy and Procedures
- Leasehold Permissions for Alterations
- [Gifted Stairlift Procedure](#)

12.Management Guidance / Processes



Appendix 1

Property Alterations Request Form

If you are proposing to carry out some form of improvement or alteration to your property, you are required under the terms of your Tenancy Agreement to obtain permission from Housing 21 prior to starting the work. This consent is also important as unauthorised work may jeopardise any future insurance claims and may not conform with current Health & Safety and Fire Regulations.

Please complete this form in full and provide as much detail as you can. Once complete, please pass this form onto your Scheme Manager who will approve or send to the relevant person(s) to authorise. Some minor improvements can be authorised by your Scheme Manager. Types of alterations include *but are not limited to*:

- **Fixtures and fittings** (fitted wardrobes, kitchen worktops, internal doors etc.)
- **Electrical works** (light fittings, additional or moving of plug sockets etc.)
- **Flooring** (carpets, tiles, laminate* etc.)
- **White goods** (washing machine, dishwasher, fridge, freezer, cooker etc.)

Other alterations that we will consider once approved by the Operations Manager in your area are:

- **Major works** (bathrooms, kitchens, hot water cylinder*, storage heater* etc.)
- **Communal changes** (fencing, patio slabs, shed and greenhouses etc.)

*These adaptations will also need reviewing and approving by the Building Surveyor in your area, your Scheme Manager will liaise with them directly.

If you are unsure as to whether the alteration you are requesting requires permission from Housing 21, please speak to your Scheme Manager in the first instance. If you do not have a Scheme Manager, please post, or email your form to the Extra Care Coordinators to process:

Extra Care Coordinators
Housing 21
10th Floor Tricorn House

51-53 Hagley Road

Birmingham

B16 8TP

RetirementLiving@housing21.org.uk

Housing 21 will inform you, in writing, of the outcome of your request. Our approval is subject to certain terms and conditions, to which you must adhere when carrying out the alteration. The permission letter will advise you whether we require copies of certificates for works that have taken place. It is unusual for permission not to be given for alterations; however, if this does happen, we will provide a full explanation of the reasons for declining the request.

Property Alterations Request Form

Please complete all sections of this form in full, with as much detail as possible.

(Resident) Title and Full Name:
(Resident) Full Address:
Is the Property Rented or Leasehold? <input type="checkbox"/> Rented <input type="checkbox"/> Leasehold
(Resident) Contact Details:
Who will be funding the Property Alteration? <input type="checkbox"/> Resident Funding <input type="checkbox"/> Local Authority Funding (please state the which LA) <input type="checkbox"/> DFG <input type="checkbox"/> Other (Please state below)

Description of the works being requested for approval:

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Does the alteration include any of the following? Please tick as appropriate

<input type="checkbox"/>	Replacement boiler, or any work involving gas supplies or pipe work
<input type="checkbox"/>	Electrical works – please provide all details on the previous sheet, even if this is just a replacement wall socket
<input type="checkbox"/>	External glazing including replacement doors or windows. Please note: if you replace your external front door locks these must maintain the suited system used within your scheme that allows the Scheme Manager to use a master key in cases of emergency.
<input type="checkbox"/>	Extension to the property or a conservatory
<input type="checkbox"/>	Replacement hot water cylinder or other significant plumbing works
<input type="checkbox"/>	Any building work that includes: <ul style="list-style-type: none">• Domestic internal alterations• Removal of load bearing walls• Small domestic extensions• Alterations to domestic drainage

To assist us with consideration of your application, please provide any of the following documents if relevant to the type of works described:

- ☐ Specifications and quotations, which must be submitted on the contractor's letter headed paper.
- ☐ If no quotation supplied, please advise the value of the works for Housing 21's insurance purposes £_____
- ☐ Plans to scale (these are required if the alteration is structural)

Please provide details about the person or company carrying out the alteration and what relevant qualifications or membership of trade body they have. If you have not decided on a contractor yet, please advise when you will have this information. Your Scheme Manager may be able to recommend a Housing 21 contractor.

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The following page is for Housing 21 use only:

Scheme Manager Approval

Are you able and happy to approve these minor works? ☐ Yes ☐ No

Please add any comments or recommendations, if necessary, below:

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If approval is required from your manager, please ensure this is obtained.

Operations Manager Approval

Are you able and happy to approve these minor works? ☐ Yes ☐ No

Please add any comments or recommendations, if necessary, below:

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Appendix 2 Adaptations Refusal Letter

Re:

Summary of Adaptation:

Dear Sir/Madam, (Residents name)

Thank you for your recent letter requesting an adaptation to the above property. I am writing to advise you that Housing 21 is unable to fund the adaption work you have requested.

Housing 21 will give, subject to approval of plans, permission for this work to be carried out by your department or via alternative funding methods e.g., a disabled facilities grant (DFG). The total cost be borne by the resident, the local authority department, (or funded through a Disabled Facilities Grant).

RESIDENT CONDITIONS

- The work will be inspected by a representative from Housing 21.
- Any servicing required by the manufacturer or installer are arranged by you and are carried out as and when required within the guarantee period.
- For any repairs required or necessary outside of the guarantee period. A representative from Housing 21 will approach you at first instance to fund the repair, if a case can be presented that you do not have the means to financially support this, Housing 21 may consider funding the repair.
- It is expected that the work or installation will be left in situ in working order and will become the property of Housing 21 at the termination of the tenancy.
- If the property becomes difficult to let due to any changes made, it will be expected that the property is returned to its original state.
- Should this installation be removed on termination of the tenancy and with the permission of Housing 21, all disturbed surfaces should be made good to the Association's satisfaction at your expense.

- Permission is given, subject to the warranty servicing and maintenance in place, which for most equipment is five years. Copies of all relevant paperwork is to be given to the Housing Manager.

LOCAL AUTHORITY CONDITIONS

We, Housing 21, agree to the proposed works being carried out under the following conditions, which will be through the local authority agency service: -

- The work will be carried out to a good standard with both materials and workmanship complying with all current British Standards.
- A bona fide contractor is employed, and a Risk Assessment is provided prior to commencement.
- Any electrical installation complies with the current I.E.E. regulations.
- A NICEIC or ECA inspection certificate covers the completed electrical works.
- The work will comply with Building Regulations, Fire Officer, and any other statutory requirement.
- The contractor has a minimum £5 million Public Liability Insurance, with an insurance certificate to accompany this application.

Regional Coordinator.

Housing 21, 10th Floor, Tricorn House, 51-53 Hagley Road, B16 8TP

Direct Line: 0300 790 xxxx/ Internal Extension: xxxxx

Email: xxxxxxxxxxxx

Web: www.housing21.co.uk

Appendix 3 Adaptations Approval Letter H21 funded.

Re:

Summary of Adaptation:

Dear Sir / Madam, (Residents name)

Thank you for your recent letter requesting an adaptation to the above property. I am pleased to advise that Housing 21 will fund the adaption you have requested for your home.

Your Court Manager/Housing Manager will work with you and the contractor carrying out the work, to ensure the work is completed in the near future. They will liaise directly with you.

Should this installation be removed on termination of the tenancy and with the permission of Housing 21, all disturbed surfaces should be made good to the H21's satisfaction at your expense.

Please sign and return the enclosed copy of this letter, confirming you are aware of this and will make the necessary arrangements and meet the required costs.

RESIDENT CONDITIONS

- The work will be inspected by a representative from Housing 21.
- Any servicing required by the manufacturer or installer are arranged by you and are carried out as and when required within the guarantee period.
- For any repairs required or necessary outside of the guarantee period. A representative from Housing 21 will approach you at first instance to fund the repair, if a case can be presented that you do not have the means to financially support this, Housing 21 may consider funding the repair.
- It is expected that the work or installation will be left in situ in working order and will become the property of Housing 21 at the termination of the tenancy.

- If the property becomes difficult to let due to any changes made, it will be expected that the property is returned to its original state.
- Should this installation be removed on termination of the tenancy and with the permission of Housing 21, all disturbed surfaces should be made good to the Association's satisfaction at your expense.
- Permission is given, subject to the warranty servicing and maintenance in place, which for most equipment is five years. Copies of all relevant paperwork is to be given to the Housing Manager.

LOCAL AUTHORITY CONDITIONS

We, Housing 21, agree to the proposed works being carried out under the following conditions, which will be through the local authority agency service: -

- The work will be carried out to a good standard with both materials and workmanship complying with all current British Standards.
- A bona fide contractor is employed, and a Risk Assessment is provided prior to commencement.
- Any electrical installation complies with the current I.E.E. regulations.
- A NICEIC or ECA inspection certificate covers the completed electrical works.
- The work will comply with Building Regulations, Fire Officer, and any other statutory requirement.
- The contractor has a minimum £5 million Public Liability Insurance, with an insurance certificate to accompany this application.

Retirement Housing/Regional Co-ordinator.

Housing 21, 10th Floor, Tricorn House, 51-53 Hagley Road, B16 8TP.

Direct Line: 0300 790 xxxx/ Internal Extension: xxxxx

Email: xxxxxxxxxxxx

Web: www.housing21.co.uk

Appendix 4- Assistive technology available to connect to Appello systems

- Bluetooth Speaker
- IT 82 complete with Bluetooth & Wi-Fi connectivity, including door opening pendant
- Android tablet - to run Mirror app and connect to IT82 Wi-Fi hotspot
- Alexa
- Lightwave hub Inc. switches and relay for motorised blind
- Smart switches for lights – starter kit
- Motorised blind
- Radio pull cord
- Bed occupancy sensor
- Flood sensor
- Bogus caller button (attachment to pendant)
- PIR for intruder detection
- GPS location finder – Appello watch
- Temp / high low extreme

NB Not all equipment will link to all versions of the Appello call systems, please contact Appello for the technology available for your system.

Appendix 5- VAT

VAT – Liability of costs and VAT reliefs: Many aids and adaptations will have VAT charged on them at the standard rate (currently 20%). However, several VAT reliefs are available depending on the goods or services being procured.

VAT reliefs – Zero rating (0%): Some items of equipment that have been designed solely for use by chronically sick or disabled people and that are made available to these persons for their personal or domestic use can be purchased VAT free (zero-rated).

A ‘chronically sick or disabled’ person (hereafter a disabled person) is defined by HM Revenue and Customs as someone with a:

- physical or mental impairment which has a long-term and substantial adverse effect on their ability to carry out everyday activities
- condition which the medical profession treats as a chronic sickness, such as diabetes, arthritis, etc

It does not include an elderly person who is not disabled or a chronically sick or any person who is temporarily disabled or incapacitated, such as with a broken limb.

Equipment or appliances that are either designed for general use or are designed for use by disabled and non-disabled people alike will not qualify for VAT relief.

It is the supplier’s responsibility to apply the correct VAT rate and, where zero-rating applies, to ensure that the required conditions are met.

For some items, zero-rating depends on whether the particular item is designed solely for use by a disabled person. In these cases, the supplier may need to get written confirmation of the designer’s intention or the design specification of the product from the manufacturer.

Items of equipment qualifying for zero-rating: The following items of equipment when supplied to a charity (such as Housing 21) to make available to disabled persons for their personal or domestic use can usually be zero-rated:

- Wheelchairs
- Electrically or mechanically adjustable beds designed for disabled persons
- Chairlifts/stair-lifts designed for use in connection with wheelchairs
- A hoist or lifter designed for use by disabled persons – this includes riser-recliner chairs, sometimes also called lift and tilt chairs, but does not include recliner chairs which do not have the lift or tilt facility
- Commode stools, commode chairs or devices with a warm air drier and bidet jet incorporated, frames or other devices to help sitting on or rising from a sanitary appliance
- Emergency alarm systems - zero rating only applies to the alarms that are specifically made available to disabled residents. Where a new emergency alarm system is installed in a scheme that has a mix of disabled and non-disabled residents the zero rating must be apportioned to the disabled element on a percentage basis as is applicable to the particular scheme.
- Artificial limbs, artificial respirators, leg braces, neck collars and heart pacemakers
- Mobility scooters
- Any other equipment and appliances that have been designed solely for use by disabled people, for example,
 - vibrating pillows for the deaf or hard of hearing,
 - incontinence products,
 - transcutaneous electrical nerve stimulators, etc

The above list includes some of the items that may be more relevant to Housing 21 and is not comprehensive. More information can be found in HMRC's VAT Notice 701/7. 2

Where applicable the services of installing the goods listed above qualify for zero-rating as well as the services of repair and maintenance of such goods.

VAT reliefs – Reduced rating (currently 5%) There are two types of services involving mobility aids that can be supplied at the reduced VAT rate.

- The services of installing mobility aids in residential dwellings for use by a person who, at the time of the supply, is aged 60 or over.
- The supply of mobility aids by a person installing them for use in residential dwellings by a person who, at the time of the supply, is aged 60 or over.

The reduced rate does not apply if the supplier is only supplying an eligible mobility aid. The supplier has to be both supplying and installing the eligible mobility aid for the reduced rate to apply. The reduced rate for the installation of mobility aids is solely age related and the resident does not need to be disabled in order to qualify.

Mobility aids that can usually be supplied and installed at the reduced rate of VAT:

- grab rails
- ramps
- stair lifts
- bath lifts
- built-in shower seats or showers containing built-in shower seats
- walk-in baths with sealable doors

Repairs of these goods once they have been installed are not eligible for relief and these mobility aids can only be reduced-rated if they are supplied by the installer.

The reduced rate does not apply to general adaptations carried out in the home of a person over 60, such as widening passageways or building extensions (although see section 5.2a) above for adaptations that are eligible for zero-rating). For the reduced VAT rate to apply the scheme manager will ask the resident to complete a written declaration to prove that they meet the age criteria.

Appendix 6- VAT Declaration

Declaration: Mobility aids for older people

I (Full name)

of (The address
where the installation is taking place)

declare that I am 60 or over and that this supply and installation qualifies for the reduced rate of VAT in accordance with the Value Added Tax (Reduced Rate) Order 2007.

Signature

Date

If your customer cannot physically complete and sign the declaration, then a declaration by a relative, partner or other responsible person is acceptable.