

1975 No. 649

VALUE ADDED TAX

**The Value Added Tax (“Do-It-Yourself” Builders) (Relief)
Regulations 1975**

<i>Made - - - -</i>	18th April 1975
<i>Laid before the House of Commons -</i>	28th April 1975
<i>Coming into Operation</i>	19th May 1975

The Commissioners of Customs and Excise in exercise of the powers conferred on them by section 15A(2) of the Finance Act 1972(a) and of all other powers enabling them in that behalf, hereby make the following Regulations:—

1.—(1) These Regulations may be cited as the Value Added Tax (“Do-It-Yourself” Builders) (Relief) Regulations 1975, and shall come into operation on 19th May 1975.

(2) In these Regulations—

“the Act” means the Finance Act 1972 as amended by the Finance Act 1975(b);

“claim” means the claim for refund of tax made pursuant to section 15A of the Act;

“dwelling” has the same meaning as in section 15A of the Act;

“tax” means value added tax.

(3) The Interpretation Act 1889(c) shall apply for the interpretation of these Regulations as it applies for the interpretation of an Act of Parliament.

2. Any reference to a form, or to a schedule to a form, prescribed in the Schedule to these Regulations shall include a reference to a form or a schedule to the like effect which has been approved by the Commissioners.

3. No claim shall be entertained other than a claim for a single refund of tax in respect of the construction of any dwelling and, save as the Commissioners may in exceptional circumstances otherwise allow, unless it is made on or before 31st August 1975 or within a period of 3 months from the date on which the construction of the dwelling is complete, whichever is the later.

4. A person making a claim shall—

(a) do so in the form accompanied by the schedules thereto as prescribed in the Schedule to these Regulations containing full information in respect of all matters to which the said form relates, and

(a) 1972 c. 41.

(b) 1975 c. 7.

(c) 1889 c. 63.

- (b) unless the Commissioners otherwise allow, at the same time, furnish to them—
- (i) a certificate of habitation or a certificate of completion obtained from a local authority or other documentary evidence of completion of the dwelling satisfactory to the Commissioners;
 - (ii) an invoice showing the registration number of the person supplying the goods, whether or not such an invoice is a tax invoice, in respect of each supply of goods which have been incorporated into the dwelling or its site on which tax has been paid;
 - (iii) documentary evidence of the importation and payment of tax on goods imported by the claimant and incorporated into the dwelling or its site;
 - (iv) documentary evidence that planning permission for the dwelling has been granted;
 - (v) a certificate signed by a quantity surveyor or architect, that the goods shown in the claim were, or, in his judgment, likely to have been, incorporated into the dwelling or its site; and
 - (vi) written evidence from a local authority that a garage, in respect of the construction of which a refund of tax is included in the claim, is rated as a garage.

C. Freedman,
Commissioner of Customs and Excise.

18th April 1975.
King's Beam House,
Mark Lane,
London EC3R 7HE.

Regulation 4(a)

SCHEDULE

VALUE ADDED TAX

CLAIM FOR REFUND OF VAT ON GOODS USED IN THE CONSTRUCTION OF A DWELLING HOUSE OTHERWISE THAN IN THE COURSE OF A BUSINESS

PART A

	SURNAME	FIRST NAMES
Full name of claimant		
Address of dwelling house in respect of which refund is being claimed	.....
Address of claimant (if different from above)	.....Telephone No.	
Full name of occupant of dwelling (if different from claimant)	.....
Date of completion of dwelling	.....
as certified in the attached certificate by		
(insert name of local authority or building society)		

PART B

SUMMARY OF SCHEDULES II AND III ATTACHED TO CLAIM

	VAT		
	£	p	
Total VAT reclaimed on goods for which tax invoices or evidence of importation by claimant are attached to Schedule II			(total Col. 5 of Schedule II Sheets 1 to
Total VAT reclaimed on goods for which the invoices not specifying the amount of tax are attached to Schedule III			(total Col. 6 of Schedule III Sheets 1 to
Total amount reclaimed			

DECLARATION OVERLEAF MUST BE COMPLETED

PART C

DECLARATION

I..... declare that:—
(Full Name of Claimant)

- (a) I have read and understood Notice No. 719,
- (b) the information given in this claim and on the schedules attached thereto is true and no other claim or input tax deduction in respect of tax on these supplies or importations has been or will be made,
- (c) the claim is confined solely to VAT paid by me on goods supplied direct to me on or after 13th November 1974 by a supplier registered for VAT or imported by me on or after that date,
- (d) planning permission has been granted for the construction of the buildings described in Schedule I attached, and
- (e) I have, or have had, a financial interest in a business covered by VAT registration number. *

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(*insert in box the registration number or the word NONE whichever is appropriate)

WARNING: There are heavy penalties for making a claim which is false in any material particular.

.....Signature

.....Date

SCHEDULE I

Description of Dwelling House and Garage

Name of claimant.....

*Detached/semi-detached (*delete as appropriate)

Ground floor area	.....	(indicate whether square feet or square metres)
Number of stories	.....
Number of reception rooms	.....
Number of bedrooms	.....
Number of bathrooms	.....
Number of kitchens	.....
Other rooms, etc.	.....
(no. and description)	.....
Number of integral garages	.....single/double*	} *delete as appropriate
Number of detached garages	.....single/double*	
Total floor area of garage(s)	.....	(indicate whether square feet or square metres)

Schedule of Quantities

<i>Item</i>	<i>Quantity Used</i>
Cement	
Sand	
Aggregate	
Lime	
Bricks—facing commons stocks/engineering etc.	
Partition blocks	
Roofing tiles (state type and dimensions as well as quantity)	
Roofing felt	
Timber—carcassing joinery joinery (tongued & grooved flooring)	
Staircase and handrail	
Doors—external internal	

(Schedule of quantities continued overleaf)

<i>Item</i>	<i>Quantity Used</i>
Windows	
Glazing	
Copper tubing	
Plaster	
Plaster-board	
Floor tiles (state type & dimensions as well as quantity)	
Paint—emulsion	
woodprimer	
undercoating	
finishing coat	
Kitchen fittings (bought in cupboards, worktops, etc.)	
Cold water storage tank	
Copper cylinder	
Ironmongery to doors	
Sanitary fittings:—	
sink, drainer & taps	
lavatory basin & taps	
W.C. suite	
bath & taps	
Heating installation (give a brief description incl. type of heater unit, no. of radiators, etc.)	
Electrical installation (give number of power points, lighting points, switches, fuse boxes and approximate amount and type of cable used)	

(PLEASE LIST BELOW ANY ITEMS NOT SPECIFIED ABOVE, WITH QUANTITY OF EACH USED. SEPARATE CONTINUATION SHEETS BEARING YOUR NAME MAY BE ATTACHED IF NECESSARY)

SCHEDULE II

Sheet No.
 (each sheet of this schedule must
 be serially numbered starting with
 sheet no. 1)

*Schedule of goods for which Tax Invoices or evidence of importation
 by the claimant are attached*

Please list on this schedule those eligible goods for which you have obtained invoices showing VAT as a separate item or evidence of importation and which have been incorporated by you in the dwelling or its site. The relevant invoices/import documents should be firmly attached to the schedule in the order in which they are listed.

Name of claimant.....(insert on each sheet)

Supplier's name (1)	Invoice number or other reference number (e.g. Customs entry number) (2)	Quantity of goods (3)	Brief description of goods (4)	VAT paid (5)	
			Total brought forward from previous sheet (to be inserted on each sheet except sheet no. 1):	£	p
			TOTAL		

SCHEDULE III

Sheet No.
 (each sheet of this schedule must
 be serially numbered starting with
 sheet no. 1)

*Schedule of goods supplied in the United Kingdom for which invoices other than tax
 invoices have been obtained (i.e. goods not listed on Schedule II)*

Please list on this schedule those eligible goods for which you have been unable to
 obtain invoices showing VAT as a separate item and which have been incorporated
 by you in the dwelling or its site. The relevant invoices should be firmly attached to
 the schedule in the order in which they are listed.

Name of claimant.....(insert on each sheet)

Supplier's name (1)	Invoice number (2)	Quantity of goods (3)	Brief description of goods (4)	Total amount paid for goods (5)		Calcu- lated VAT (6)	
				£	p	£	p
			Total brought forward from previous sheet (to be inserted on each sheet except sheet no. 1):				
			TOTALS				

EXPLANATORY NOTE

(This Note is not part of these Regulations.)

These Regulations relate to claims for a refund by the Commissioners of Customs and Excise of value added tax chargeable on certain goods supplied to, or imported by, a person constructing a dwelling, otherwise than in the course of a business carried on by him.

The Regulations prescribe the time limits for such a claim and the form and manner in which it should be made. They also prescribe the information to be contained in a claim and the documentary evidence to accompany it.

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