

1989 No. 2259

**VALUE ADDED TAX**

**The Value Added Tax ("Do-It-Yourself" Builders)  
(Refund of Tax) Regulations 1989**

<i>Made - - - -</i>	<i>4th December 1989</i>
<i>Laid before the House of Commons</i>	<i>11th December 1989</i>
<i>Coming into force</i>	<i>1st January 1990</i>

The Commissioners of Customs and Excise, in exercise of the powers conferred on them by section 21(2) of the Value Added Tax Act 1983(a) and of all other powers enabling them in that behalf, hereby make the following Regulations:

**Citation and commencement**

1. These Regulations may be cited as the Value Added Tax ("Do-It-Yourself" Builders) (Refund of Tax) Regulations 1989 and shall come into force on 1st January 1990.

**Interpretation**

2. In these Regulations—

"the Act" means the Value Added Tax Act 1983;

"claim" means a claim for refund of tax made pursuant to section 21 of the Act, and

"claimant" shall be construed accordingly;

"prescribed form" means a form such as is contained in the Schedule to these Regulations or a form to the like effect which has been approved by the Commissioners;

"relevant building" means a building in respect of which a claimant makes a claim.

**Method and time for making claim**

3. A claimant shall make his claim in respect of a relevant building by—

(a) furnishing to the Commissioners no later than three months after the completion of the building a prescribed form containing the full particulars required therein; and

(b) unless the Commissioners otherwise allow, at the same time furnish to them—

(i) a certificate of completion obtained from a local authority or such other documentary evidence of completion of the building as is 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 on which tax has been paid which have been incorporated into the building or its site;

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(a) 1983 c.55; section 21 was amended by paragraph 5 of Schedule 3 to the Finance Act 1989 (c.26); section 48(1) of the Value Added Tax Act 1983 defines "the Commissioners" as meaning the Commissioners of Customs and Excise.

- (iii) in respect of imported goods which have been incorporated into the building or its site, documentary evidence of their importation and of the tax paid thereon;
- (iv) documentary evidence that planning permission for the building had been granted; and
- (v) a certificate signed by a quantity surveyor or architect, that the goods shown in the claim were or, in his judgment, were likely to have been, incorporated into the building or its site.

**Revocation**

4. The Value Added Tax ("Do-It-Yourself" Builders) (Relief) Regulations 1975(a) are hereby revoked.

New King's Beam House  
22 Upper Ground  
London  
SE1 9PJ  
4th December 1989

*P. G. Wilmott*  
Commissioner of Customs and Excise

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(a) S.I. 1975/649.

SCHEDULE

Regulation 2



VAT refunds for  
DIY builders

1

Office date stamp

Serial number of claim

Part 1: Claim form

This Part must be filled in by the person making the claim. Please write in BLOCK LETTERS in black ink. If you make a mistake, cross it out, insert the correct details above it and initial the alteration.

Your full name  Name of occupant of dwelling (if different)

If you are claiming on behalf of a charity:  
Name of charity  Your status (ie Secretary, Director, duly authorised person)

Address of building you are claiming for  Your address (if different)  Address to which refund should be sent

Postcode  Postcode  Postcode

Your daytime phone number  Date of completion  Date of occupation or use

day month year day month year

19 19

Are you, or have you been, a director, sole proprietor or partner of any VAT registered business?  Yes  No If 'Yes', you must give the VAT registration number here.

Is your claim only for goods used to 'fit out' or 'finish off' the building (paragraph 4 of the notice)?  Yes  No

Summary of Parts 3 and 4	£	p
Total amount of VAT claimed on Part 3 (Taken from 'VAT paid' column of Part 3)		
Total amount of VAT claimed on Part 4 (Taken from 'Calculated VAT' column of Part 4)		
<b>Total amount claimed</b>		

Declaration

- I declare that:
- I have read Notice 719
  - all the entered details and information on this form and any accompanying documents are correct
  - no other claim has been, or will be, made for these supplies
  - the building described in part 2 is to be used solely for the purposes of the charity named above\*
  - I am only reclaiming VAT I paid on goods I imported or bought from a VAT-registered supplier
  - planning permission has been granted for the building described in Part 2.

Signature of person making the claim \_\_\_\_\_ Date \_\_\_\_\_

**WARNING** There are heavy penalties for making false claims. If you are in any doubt please check with your local VAT office before you sign this form.



# VAT refunds for DIY builders

# 2

Name of claimant (BLOCK LETTERS)

## Part 2: Description of building and quantities of goods and materials used

Please write in black ink.

If you make a mistake, cross it out and insert the correct details above it. The person making the claim must initial the alteration.

### Description of building

Type eg bungalow, village hall

\* Detached/semi-detached/terraced

### Garages

Built-in

Number	single *
	double

Total floor area	ft <sup>2</sup> *
	m <sup>2</sup>

Detached

Number	single *
	double

Total floor area	ft <sup>2</sup> *
	m <sup>2</sup>

Number of storeys  
(Count ground floor as one storey)

Number of reception rooms

Number of bedrooms

Number of bathrooms/  
cloakrooms

Number of kitchens

Ground floor area

	ft <sup>2</sup> *
	m <sup>2</sup>

Number and description of other rooms

Quantities of materials used. If your claim is only for goods used to 'fit-out' or 'finish off' the building, you need only list those goods you are claiming for. If not, you must list all materials used, even those you are not claiming for. Please fill in the quantities in the units specified. The conversion table on the folder will help you to do this.

ITEM	QUANTITY	
	Amount	Unit
Cement		Tonnes
Sand		* Tonnes/m <sup>3</sup>
Aggregate		* Tonnes/m <sup>3</sup>
Lime		Tonnes
Facing bricks		Number
Common bricks		Number
Stocks/engineering etc bricks		Number
Windows		Number
Glazing		m <sup>2</sup>
Roofing tiles		Number
Roofing felt		Rolls
Floor tiles		Number
Copper tubing		Metres
Plaster		Tonnes
Partition blocks		Number
Plaster-board		m <sup>2</sup>
Timber - carcassing		m <sup>3</sup>
Timber - joinery		m <sup>3</sup>
Timber - tongued and grooved flooring		m <sup>3</sup>
Staircase and handrail		Number
External doors		Number
Internal doors		Number

ITEM	QUANTITY	
	Amount	Unit
Paint - undercoating		Litres
Paint - emulsion		Litres
Paint - woodprimer		Litres
Paint - finishing coat		Litres
Cold water storage tank		Number
Copper cylinder		Number
Ironmongery for doors		Number
Sink, drainer and taps		Number
Washbasin and taps		Number
WC Suite		Number
Bath and taps		Number
<b>Heating</b>		Number of radiators
Brief description		
Type of heater unit		
<b>Kitchen units</b> (bought-in cupboards, worktops etc). Please give number, type and dimensions of each.		
<b>Electrical installation</b>		
Number of power points		Amount and type of cable used
Number of lighting points		
Number of switches		Number of fuse boxes

\* delete as appropriate

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If you have used items not listed in this Part, please list them overleaf with the quantity of each. If you need more space please continue on a separate piece of paper.





## **EXPLANATORY NOTE**

*(This note is not part of the Regulations)*

These Regulations relate to the refund by the Commissioners of Customs and Excise of value added tax chargeable on certain goods supplied to, or imported by, a person constructing, otherwise than in the course or furtherance of a business carried on by him, a building the construction of which, if done by a contractor, would be eligible for zero-rating under Group 8 of Schedule 5 to the Value Added Tax Act 1983 (as amended).

The Regulations prescribe the time limit for claiming a refund 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.