1989 No. 2259

VALUE ADDED TAX

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

Made - - -

4th December 1989

Laid before the House of Commons

11th December 1989

Coming into force

1st January 1990

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;

⁽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.

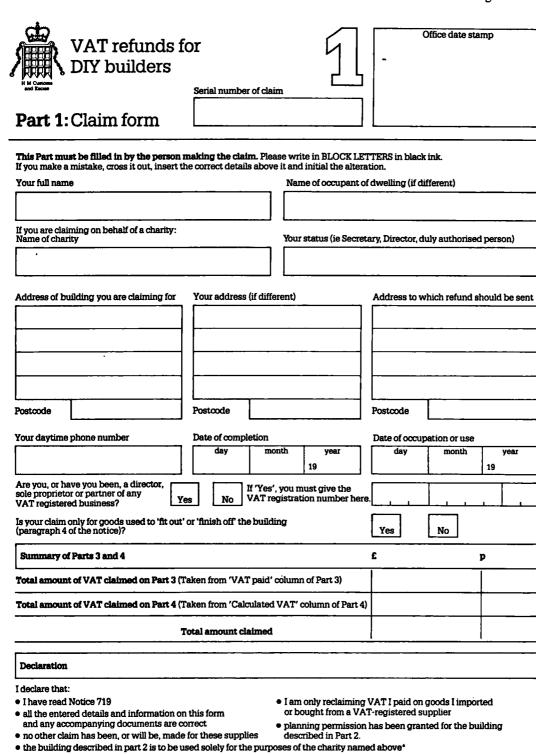
Revocation

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

⁽a) S.I. 1975/649.



Signature of person making the claim

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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.

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WARNING

*delete if not applicable



Please write in black ink.

VAT refunds for DIY builders

If you make a mistake, cross it out and insert the correct details above it.

The person making the claim must initial the alteration.

Name of claimant (BLOCK LETTERS)							
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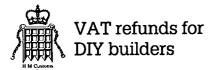
Part 2: Description of building and quantities of goods and materials used

Description of building Type eg bungalow, village hall		Number of storeys (Count ground floor as one storey)		Number of reception rooms	
		Number of bedrooms	i	Number of bathrooms/ cloakrooms	
* Detached/semi-detached/terra	aced	Number of kitchens		Ground floor area	ft ² *
Garages			Number and description	on of other rooms	
	touble Tota	f floor area ft ² *	Number and descriptor	- Control Control	
Detached	double	l floor area ft²*			
Quantities of materials used. goods you are claiming for. If no in the units specified. The conve	t vou must list	: all materials used, e	ven those you are not cl	ne building, you nee aiming for. Please fi	ed only list those Il in the quantities
ITEM	QUANTI'	r Y Unit	ITEM	Q U A N T	I T Y Unit
Cement		Tonnes	Paint - undercoating		Litres
Sand		* Tonnes/m³	Paint -emulsion		Litres
Aggregate		* Tonnes/m³	Paint - woodprimer		Litres
Lime		Tonnes	Paint - finishing coat		Litres
Facing bricks		Number	Cold water storage ta	nk	Number
Common bricks	'	Number	Copper cylinder		Number
Stocks/engineering etc bricks		Number	Ironmongery for doors	s	Number
Windows		Number	Sink, drainer and taps	3	Number
Glazing		m²	Washbasin and taps		Number
Roofing tiles		Number	WC Suite		Number
Roofing felt	_	Rolls	Bath and taps		Number
Floor tiles	1	Number	Heating		Number of radiators
Copper tubing		Metres	Brief description		
Plaster		Tonnes	Type of heater unit		
Partition blocks		Number	Kitchen units (boug Please give number,		
Plaster-board		m²			
Timber - carcassing		m ³			
Timber - joinery		m ³	Electrical installatio		
Timber - tongued and grooved flooring		m ³	Number of		and type of cable used
Staircase and handrail		Number	power points Number of		
External doors		Number	lighting points Number of		
Internal doors		Number	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.



43)

Name of claimant (BLOCK LETTERS)

Part 3: Goods and materials claimed for where the invoices show VAT separately

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When you fill in this Part, you must:

- list those goods and materials for which you have invoices or import documents showing VAT separately.
 Don't include items not eligible for the scheme – the list at the back of Notice 719 gives examples of items not covered by the scheme
- either subtract the amount of any credit note you receive from the relevant invoice entry or put it in red in the list and subtract it from the total
- attach all the original invoices and import documents to this Part in the

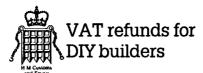
same order as they are listed.

Please write in black ink, cross out any mistakes you make and insert the correct details above them. The person making the claim must initial the alterations.

rief description of goods		2 Quantity of goods	3 Supplier's name		4 Invoice number or other reference number (eg Customs entry no.)	5 VAT paid £	р
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Carry forward overleaf



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Name of claimant (BLOCK LETTERS)	

Part 4:Goods and materials claimed for where invoices don't show VAT separately

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When you fill in this Part, you must:

- list those goods and materials for which you were charged VAT but the suppliers' invoices do not show it separately. Don't include items not eligible for the scheme – the list at the back of Notice 719 gives examples of items not covered by the scheme
- either subtract the amount of any credit note you receive from the relevant invoice entry or put it in red in the list and subtract it from the total
- attach all the original invoices to this Part in the same order as they are listed

 work out the VAT in column 6 as set out on the folder.

Please write in black ink, cross out any mistakes you make and insert the correct details above them. The person making the claim must initial the alterations.

1 Brief description of goods	2 Quantity of goods	3 Supplier's name	4 Invoice	5 Total amount paid for goods	6 Calculated VA
21.01 dobat.hadi. 01 800an	of goods	name	Invoice number	£ p	£ p
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			Totals		

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Carry forward overleaf

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.