

STATUTORY INSTRUMENTS

1995 No. 2518

The Value Added Tax Regulations 1995

PART XXIII

REFUNDS TO “DO-IT-YOURSELF” BUILDERS

Method and time for making claim

201.—^{F1}(1) A claimant shall make his claim in respect of a relevant building by—

^{F2}(a) furnishing to the Commissioners no later than 6 months after the completion of the building a claim on such relevant form as may from time to time be specified in a notice published by the Commissioners, containing the full particulars required therein, and]

(b) at the same time furnishing 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,

^{F3}(ii)

(iii) in respect of imported goods which have been incorporated into the building or its site, documentary evidence of their importation and of the VAT paid thereon,

(iv) documentary evidence that planning permission for the building had been granted,
^{F4}

(v) a certificate signed by a quantity surveyor or architect that the goods shown in the claim were or, in his judgement, were likely to have been, incorporated into the building or its site]^{F5}, and

(vi) where the claim relates to a residential conversion from a derelict building or shell, such evidence of the non-residential status of the building prior to its conversion as may be specified by the Commissioners in a public notice.]

^{F6}(2) A notice published from time to time by the Commissioners under paragraph (1)(a) may specify different forms for different purposes.]

Textual Amendments

F1 Reg. 201(1): reg. 201 renumbered as reg. 201(1) (5.12.2023) by The Value Added Tax (Refunds to “Do-It-Yourself” Builders) (Amendment of Method and Time for Making Claims) Regulations 2023 (S.I. 2023/1201), regs. 1(1), **2(3)** (with reg. 1(2))

F2 Reg. 201(1)(a) substituted (5.12.2023) by The Value Added Tax (Refunds to “Do-It-Yourself” Builders) (Amendment of Method and Time for Making Claims) Regulations 2023 (S.I. 2023/1201), regs. 1(1), **2(4)(a)** (with reg. 1(2))

F3 Reg. 201(1)(b)(ii) omitted (5.12.2023) by virtue of The Value Added Tax (Refunds to “Do-It-Yourself” Builders) (Amendment of Method and Time for Making Claims) Regulations 2023 (S.I. 2023/1201), regs. 1(1), **2(4)(b)(i)** (with reg. 1(2))

Changes to legislation: *There are currently no known outstanding effects for the The Value Added Tax Regulations 1995, Section 201. (See end of Document for details)*

- F4** Word in reg. 201(1)(iv) omitted (5.12.2023) by virtue of The Value Added Tax (Refunds to “Do-It-Yourself” Builders) (Amendment of Method and Time for Making Claims) Regulations 2023 (S.I. 2023/1201), regs. 1(1), **2(4)(b)(ii)** (with reg. 1(2))
- F5** Reg. 201(1)(b)(vi) and word inserted (5.12.2023) by The Value Added Tax (Refunds to “Do-It-Yourself” Builders) (Amendment of Method and Time for Making Claims) Regulations 2023 (S.I. 2023/1201), regs. 1(1), **2(4)(b)(iii)** (with reg. 1(2))
- F6** Reg. 201(2) inserted (5.12.2023) by The Value Added Tax (Refunds to “Do-It-Yourself” Builders) (Amendment of Method and Time for Making Claims) Regulations 2023 (S.I. 2023/1201), regs. 1(1), **2(4)(c)** (with reg. 1(2))

Commencement Information

- I1** Reg. 201 in force at 20.10.1995, see **reg. 1**

Changes to legislation:

There are currently no known outstanding effects for the The Value Added Tax Regulations 1995, Section 201.