
STATUTORY INSTRUMENTS

2023 No. 1201

The Value Added Tax (Refunds to “Do-It-Yourself” Builders) (Amendment of Method and Time for Making Claims) Regulations 2023

Amendments to the Value Added Tax Regulations 1995

- 2.—(1) The Value Added Tax Regulations 1995(1) are amended as follows.
- (2) In regulation 4B(1)(2)—
- (a) omit the “and” after sub-paragraph (i);
 - (b) after sub-paragraph (j), insert—
“; and
(k) claim(3) under regulation 201(4) (claim for refund of VAT made pursuant to section 35(5) of, or paragraph 18A of Schedule 9ZA(6) to, the Act(7).”
- (3) Regulation 201 is renumbered as paragraph (1) of that regulation and is further amended in accordance with paragraph (4) of this regulation.
- (4) In paragraph (1) (as renumbered)—
- (a) for sub-paragraph (a) substitute—
“(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(8), and”;
 - (b) in sub-paragraph (b)—
 - (i) omit sub-paragraph (ii);
 - (ii) omit the “and” at the end of sub-paragraph (iv);
 - (iii) after sub-paragraph (v), insert—

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- (1) [S.I. 1995/2518](#) (“the Value Added Tax Regulations”); for relevant amendments see footnotes below.
- (2) Regulations 4A and 4B were inserted into [S.I. 1995/2518](#) by [S.I. 2012/1899](#). Regulation 4B was amended by [S.I. 2013/701](#) and [S.I. 2014/548](#). Regulation 4A allows communications with the Commissioners that are specified in regulation 4B to be made by means of an electronic communications system so long as that system takes a form approved by the Commissioners in a specific or general direction. The relevant direction can be found at <https://www.gov.uk/government/collections/electronic-business-commissioners-directions--2>.
- (3) See definition of “claim” in regulation 200 of the Value Added Tax Regulations. Regulation 200 was amended by [S.I. 2020/1545](#).
- (4) Regulation 201 was amended by [S.I. 2009/1967](#).
- (5) Section 35 was amended by section 30 of the Finance Act [1996 \(c. 8\)](#), paragraph 4 of Schedule 29 to the Finance Act [2012 \(c. 14\)](#), section 43 of, and paragraph 37 of Schedule 8 to, the Taxation (Cross-border Trade) Act [2018 \(c. 22\)](#) and [S.I. 2001/2305](#).
- (6) Schedule 9ZA was inserted into VATA by paragraph 2 of Schedule 2 to the Taxation (Post-transition Period) Act [2020 \(c. 26\)](#). Paragraph 18A was inserted into Schedule 9ZA by [S.I. 2020/1544](#) and amended by [S.I. 2021/1165](#).
- (7) See definition of ‘the Act’ in regulation 2(1) of the Value Added Tax Regulations.
- (8) The public notice and forms for making claims are available at <https://www.gov.uk/vat-building-new-home>. Hard copies of the notice and paper forms are available free of charge on request from the DIY and House Building VAT Enquiries Team, telephone 0300 322 7073.

Status: This is the original version (as it was originally made). This item of legislation is currently only available in its original format.

“, 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.”

(c) after paragraph (1) (as renumbered), insert—

“(2) A notice published from time to time by the Commissioners under paragraph (1)(a) may specify different forms for different purposes.”.

(5) Omit regulation 201A(9).