

You must fill in all parts of the claim.

Data Protection Act 1998

HM Customs and Excise collects information in order to administer the taxes for which it is responsible (such as VAT, insurance premium tax, excise duties, air passenger duty, landfill tax), and for detecting and preventing crime.

Where the law permits we may also get information about you from third parties, or give information to them, for example in order to check its accuracy, prevent or detect crime or protect public funds in other ways. These third parties may include the police, other government departments and agencies.

If you create a new house or other eligible building, you may be able to use this scheme to get back the VAT you paid on your materials. Notice 719 *VAT refunds for DIY builders and converters* tells you how the scheme works and whether you can use it. Before you fill in the forms in this folder you should read the notice carefully. **If you need any help, you should contact your local VAT office.** The address is on the back of this folder.

This folder will help you keep all the parts of your claim and all the supporting invoices and other documents together. When you make your claim, simply return the

completed forms and other documents in the folder to your local VAT office.

The claim is in four parts:

- **Part 1** - this is the claim form. It summarises the amount of refund you are claiming.

- **Part 2**
A - you must give a description of the building and list the quantities of all goods and materials used - even those you are not claiming for (unless your claim is to 'fit-out' or 'finish off' only in which case you need only list goods used).

- **B** - you must give a description of all the services supplied if you have converted a building.

- **Part 3** - you must list those goods, materials and services you are claiming for where the suppliers' invoices or import documents show VAT separately.

- **Part 4** - you must list those goods, materials and services you are claiming for where you were charged VAT but the suppliers' invoices do not show it separately.

Please remember:

- You can only get back the VAT you pay on goods and materials that you incorporate in the building and its site.

- You can only recover the VAT on services if you are converting a building.

- You cannot claim for goods and materials used in the alteration of enlargement of an existing building - you can only claim for an **entirely** new building or eligible conversion.

- If you have brought a prefabricated house kit send in the supplier's specification listing all the items in the kit with your claim. There is no need to list these items again - just list any other items you use.

- You may list parts 2, 3 and 4 on plain paper or a computer spreadsheet, provided all the information is given in the required format. However, you must complete the 'total' boxes on the form itself.

Please complete them in black ball point pen.

Part 1

Remember, you must:

attach a copy of the planning permission - including the plans,

attach evidence that the house is completed - Notice 719, paragraph 3.9,

tick the appropriate box on the claim form and fill in the VAT registration number if you are, or have been, a director, sole proprietor or partner of a VAT registered business. If you do not fill this in it will delay your claim as the form will have to be sent back to you,

sign and date the form.

If you are making your claim more than 3 months after the building was completed, you must also attach a letter explaining the delay.

If the house was not completed until more than 6 months after it was first occupied, you must also attach a letter setting out the work done between the date of occupation and the date of completion.

Part 2

Remember, you must:

include **all** goods and materials used even those you are not claiming for,

list the quantities of goods and materials used, in the units specified. The conversion table on this folder will help you do this.

If you are claiming only for goods you used to 'fit-out' or 'finish off' the house, you need only include goods you are claiming for.

If you brought a prefabricated house kit, you must attach a builder's specification of the items in the house kit.

You need only complete Part 2B if you are converting a building.

Part 3

Keep Part 3 with the **original** invoices and import documents where VAT is shown separately. You must keep them in the order you list them on the form.

You can get extra copies of the continuation sheets from your local VAT office.

Part 4

Keep Part 4 with the **original** invoices where VAT is **not** shown separately. You must keep them in the order you list them on the form.

Work out the VAT for box 2 of the form by using the VAT fraction - as explained on this folder.

You can get extra copies of the continuation sheets from your local VAT office.

Using the VAT fraction

To work out the VAT for box 2 of Part 4, multiply the amount in box 1 by the 'VAT fraction'.

The VAT fraction varies according to the VAT rate - you work it out as:

$$\frac{\text{VAT rate}}{100 + \text{VAT rate}}$$

This means that with VAT at 17.5% (1 April 1991 onwards) the VAT fraction is:

$$\frac{17.5}{117.5} = \frac{7}{47}$$

For example, if you brought goods for £117.50 including VAT (box 1), the amount of VAT you paid (box 2) was:

$$£117.50 \times \frac{7}{47} = £17.50$$

Conversion table

To convert	into	multiply by	To convert	into	multiply by
feet	metres	0.3048	cubic feet	cubic metres	0.0283
yards	metres	0.9144	cubic yards	cubic metres	0.7646
sq. feet	sq. metres	0.0929	cwts	tonnes	0.0508
sq. yards	sq. metres	0.8360	tons	tonnes	1.106
			gallons	litres	4.54

Remember,
when you are ready to make your claim,
you return the completed forms and
other documents, in this folder,
to the address below.

Declaration

I declare that:

- I have read Notice 719;
- all the entered details and information on this form and any accompanying documents are correct;
- planning permission has been granted for the building described in Part 2;
- I am only reclaiming VAT which was correctly charged to me and which I paid on goods I imported or bought from a VAT registered supplier;
- for charity buildings: the building described in Part 2 is to be used solely for the purposes of the charity named in box 3;
- no other claim has been or will be made for these supplies and where the purchase of goods and materials has been invoiced to my VAT registered business, I have not and will not claim this VAT through my VAT return.

N.B. YOU MUST ENSURE THAT YOU HAVE READ THE ABOVE DECLARATION *BEFORE* SIGNING THIS FORM

For official use

This part makes its own carbon copy. Detach the first page before you fill in the details below.

LVO

COLLECTION

ACCOUNTS

SECTION

1. ~~State~~ **State** eligibility confirmed.

Signature
(officer)

Date

2. ~~Payment to~~ - (see S.8-31 Table 3)

Name

Amount claimed £	LVO stamp
Amount disallowed £	
Amount passed for payment £	

Authorising officer

Name

Signature

Grade

CAS serial number	CAS stamp
Final amount repaid £	
Authorising officer's initials	
Date	



VAT refunds for DIY builders and converters

2^A

Name of claimant (BLOCK LETTERS)

Part 2A: 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

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

ft² / *
/m²

Garages

Built-in

Number	Single *
	double

Total floor area	ft ² / *
	/m ²

Detached

Number	Single *
	double

Total floor area	ft ² / *
	/m ²

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 ³
Aggregate		*Tonnes/m ³
Lime		Tonnes
Facing Bricks		Number
Common Bricks		Number
Stocks/engineering etc bricks		Number
Windows		Number
Glazing		m ²
Roofing tiles		Number
Roofing felt		Rolls
Floor tiles		Number
Copper tubing		Metres
Plaster		Tonnes
Partition blocks		Number
Plaster-board		m ³
Timber-carcassing		m ³
Timber-Joinery		m ³
Timber-tongued and grooved flooring		m ³
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
Heating		Number of radiators
Brief description	_____	
Type of heater unit	_____	

Kitchen units (brought-in cupboards, worktops, etc)

Please give number, type and dimensions of each

Electrical installation	Amount and type of cable used	
Number of power points	_____	_____
Number of lighting points	_____	_____
Number of switches	_____	Number of fuse boxes _____

*Delete as appropriate

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.

