



# VAT refunds for DIY housebuilders

## Claim form for new houses

To claim back the VAT you've paid on building materials used for your new house, answer the questions on this claim form. All questions are mandatory for completion, unless specifically stated. Put an 'X' in the appropriate box. Where we ask you to send documents you should send copies. We are unable to return originals.

**1 Is the property you have built, a new build?**

Yes  No

If 'Yes', you do not need to complete questions 2 and 3

**2 Is your claim for the fit out and finish of a building shell?**

Yes  No

If 'Yes', you may need to supply evidence demonstrating that the property was handed over to you as a 'shell'.

If 'No', you are not eligible to claim a VAT refund under this scheme if you have not created a new build

**3 Has the work been done on a completed dwelling that you have purchased from a developer, builder, or private vendor?**

Yes  No

If 'Yes', you are not eligible for a refund under this scheme

**4 Do you have approved building plans from your local authority?**

Yes  No

If 'No', you are not eligible to claim a refund under this scheme. You may need to seek advice on your building plans from your local authority as you must obtain and supply these documents to us in order to be able to claim a VAT refund under this scheme

**5 Do you have planning permission for your new build?**

Yes  No

If 'No', you are not eligible to claim a refund under this scheme. You may need to seek advice on your planning permission from your Local Authority as you must obtain and supply these documents to us in order to be able to claim a VAT refund under this scheme

**6 Do the terms of your planning permission prevent the separate disposal or use, of the new building from any other pre-existing building?**

Yes  No

If 'Yes', what is the relevant condition number?  
This will be shown on your planning permission

**7 Do you have a completion certification for your new build or proof of habitation?**

Yes  No

If 'No', you are not eligible to claim a refund under this scheme. You may need to seek advice on your completion certificate or evidence of habitation from your local authority as you must obtain and supply these documents to us in order to be able to claim a VAT refund under this scheme

**8 Certified date of completion DD MM YYYY**

**9 Are you claiming for any other building?**

Yes  No

If 'Yes', provide information about other buildings and explain why you are claiming for them. You must also show what calculation you have used to deduct the cost of building materials for the non-qualifying buildings

**Continue to complete the rest of this claim form only if you've answered questions 1 to 9, have checked the guidance and are sure that you qualify for a VAT refund using this scheme.**



## Bank or building society details.

18 This is the account you would like us to send your VAT refund to

Bank or building society name

Bank or building society account number

Sort code

 -  - 

Account holders name (as shown on bank account or building society account)

## Agent details or third party authority

19 Do you have an agent?

Yes  No

20 Do you give us authority to discuss your claim with your agent or representative

Yes  No

Authorisation needs to be enclosed in the form of a 64-8 or letter of authority for third parties

21 Details of your agent or representative (name, address and telephone number)

## Details of your new build property

22 What type of building has been constructed?

23 Is it detached, semi-detached or terraced?

24 How many storeys are in your new build?

25 How many reception rooms are in your new build?

26 How many bedrooms are in your new build?

27 How many bathrooms are in your new build? (Include en-suites)

28 How many kitchens or utility rooms are in your new build?

29 Do you have any other rooms that are not described above?

Yes  No

If 'No', you do not need to complete question 30

30 Provide information on other rooms and their purpose

31 Have you built a garage with your new build?

This could be attached or within the grounds of your property

Yes  No





33 If you have answered 'No' in the final column above, explain why the invoices are not in your name or claimant's name

34 Table A - total amount of VAT paid

£







36 If you have answered 'No' in the final column above, explain why the invoices are not in your name or claimant's name

37 Table B - total amount of VAT paid

£

## Summary of VAT claimed

38 Total amount of VAT claimed where the VAT amount is shown separately on the invoice

£

39 Total amount of VAT claimed where VAT amount is not shown separately on the invoice

£

## Checklist

You now need to attach your documentation. Put an 'X' in the appropriate box.  
Send copies of your documents. We are unable to return originals.

Full planning permission

Outline planning permission and approval of reserved matters

Completion certificate or other accepted evidence

Full set of building plans

64-8 or third party authority

If claim is outside the time limit, provide a letter explaining the reasons why.

The time limit is 3 months for completion dates prior to 5/12/23 and 6 months for completion dates from 5/12/23.

# Declaration

**40** If you give incomplete or inaccurate information in this claim, we may charge you a financial penalty or prosecute you

- I am only reclaiming VAT which was correctly charged to me and which I paid on goods I bought or imported from a VAT registered supplier.
- All the details and information on this form and any accompanying documents are correct and complete.

Please be aware that it is your responsibility, as the claimant, for making sure that the information on the form is accurate and in accordance with the current DIY regulations even when the form has been completed by someone else. HMRC is not responsible for any guidance or advice given to claimants by third parties.

**VAT registered persons** - only to be mandated if VAT registration number completed at question 17

Put an 'X' if this section applies to you, otherwise leave blank

I confirm no other claim has been or will be made for these supplies and where the purchase of goods has been invoiced to my VAT registered business, I have not and will not claim this VAT through my VAT return.

### Charity builders

Put an 'X' if this section applies to you, otherwise leave blank

The building being claimed for is to be used solely for the purpose of the charity named in the 'Personal details' section of this claim form.

### Signatures

**Date** DD MM YYYY