

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?	7	Do you have a completion certification for your new
	Yes No		build or proof of habitation?
	If 'Yes', you do not need to complete questions 2 and 3		Yes No
	Is your claim for the fit out and finish of a		If 'No', you are not eligible to claim a refund under
2	building shell?		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
	Yes No		these documents to us in order to be able to claim a
	If 'Yes', you may need to supply evidence demonstrating		VAT refund under this scheme
	that the property was handed over to you as a 'shell'.	8	Certified date of completion DD MM YYYY
	If 'No', you are not eligible to claim a VAT refund under	0	certified date of completion bb will fifth
	this scheme if you have not created a new build		
3	Has the work been done on a completed dwelling that	9	Are you claiming for any other building?
	you have purchased from a developer, builder, or		, c
	private vendor?		Yes No
	Yes No		If 'Yes', provide information about other buildings and
	If 'Yes', you are not eligible for a refund under this scheme		explain why you are claiming for them. You must also
	in resy, you are not engine for a relative ander this serietic		show what calculation you have used to deduct the cost of building materials for the non-qualifying buildings
4	Do you have approved building plans from your		or building materials for the non-qualifying buildings
	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		Continue to complete the rest of this claim form only
	a VAT refund under this scheme		if you've answered questions 1 to 9, have checked the
5	Do you have planning permission for your new build?		guidance and are sure that you qualify for a VAT refund using this scheme.
	Voc. No.		-
	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		
	camina With related ander this seneme		
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		

Personal details.

10	Your personal details		
	Name	13	Date you occupied the building DD MM YYYY
	Title - enter Mr, Mrs, Miss, Ms or other title		
	Surnama	1.0	Average an average relatives into a line to live in the
	Surname	14	Are you, or your relatives intending to live in the property you are claiming for?
			Yes No
	First names		If 'No', provide information as to why you are not living in the property and why the work has been carried out?
	Evel address		
	Email address		
	We may contact you for further information about your form. But we may need your consent to communicate via email.		
	There are risks to communicating sensitive information via		
	email. Read guidance on corresponding with HMRC by email.	15	Is there more than one claimant?
	Do you consent to communication by email?		Yes No
	50 you consent to communication by cimum		If 'Yes', complete the details below
	Yes No		Name
	Phone number		Name
			National Insurance number
	National Insurance number		
			Address use capital letters
	Address use capital letters		
	Postcode		Postcode
11	Is this the building you are claiming for?	16	Do you or any other claimant have an interest or
	.,		association with a VAT registered business?
	Yes No If 'Yes', you do not need to complete question 12		Yes No
			If 'No', you do not need to complete question 17
12	Address of building you are claiming for		VAT Decistration Number
		17	VAT Registration Number
	Postcode		

Bank or building society details.

Dui	in 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)
Age	ent 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?
	Timat type of baltoning 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?
	Harmon bathers are in common ballet for the lands on with A
27	How many bathrooms are in your new build? (Include en-suites)
28	How many kitchens or utility rooms are in your new build?
20	Thom many kiteriens of dataley rooms are in your new batter.
29	Do you have any other rooms that are not described above?
	Vac No.
	Yes No If 'No', you do not need to complete question 30
	ii No, you do not need to complete question so
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

Your invoices

You now need to complete the table below with all the information from your invoices where the VAT amount is shown separately.

At this stage, you do not need to attach any invoices, we will contact you to advise which invoices we require. If any invoices are not in your name, you must explain why.

Review our allowable and disallowable items before completing this section. For more information on 'Goods and services you can claim for under the VAT DIY Scheme', go to www.gov.uk/guidance/goods-and-services-you-can-claim-for-under-the-diy-scheme

Example 1

Invoice number	Date of invoice DD MM YYYY	Description of items included in claim	Supplier name	VAT Registration Number	Invoice total for allowable items included in claim	Amount of VAT paid for allowable items	Is the invoice in your name (Y/N)
123456	05/12/2023	20 boxes of tiles	ABC Ltd	123456789	£360	£60.00	Υ

Table A

Invoice number	Date of invoice DD MM YYYY	Description of items included in claim	Supplier name	VAT Registration Number	Invoice total for allowable items included in claim	Amount of VAT paid for allowable items	Is the invoice in your name (Y/N)

Your invoices - continued

Invoice number	Date of invoice DD MM YYYY	Description of items included in claim	Supplier name	VAT Registration Number	Invoice total for allowable items included in claim	Amount of VAT paid for allowable items	Is the invoice in your name (Y/N)

33 If yo	u have answered 'No'	in the final column above	e, explain why the invoices are not in your name or claimant's name
34 Table	e A - total amount of	VAT paid	
£			

You now need to complete the table below with all the information from your invoices, where VAT amount is not shown separately.

At this stage, you do not need to attach any invoices, we will contact you to advise which invoices we require. If any invoices are not in your name, you must explain why.

Review our allowable and disallowable items before completing this section. For more information on 'Goods and services you can claim for under the VAT DIY Scheme', go to www.gov.uk/guidance/goods-and-services-you-can-claim-for-under-the-diy-scheme

Example 2

Invoice number	Date of invoice DD MM YYYY	Description of items included in claim	Supplier name	VAT Registration Number	Invoice total for allowable items included in claim	Amount of VAT paid for allowable items	Is the invoice in your name (Y/N)
123456	05/12/2023	20 boxes of tiles	ABC Ltd	123456789	£360	£60.00	Υ

Table B

Invoice number	Date of invoice DD MM YYYY	Description of items included in claim	Supplier name	VAT Registration Number	Invoice total for allowable items included in claim	Amount of VAT paid for allowable items	Is the invoice in your name (Y/N)

Your invoices - continued

able B							
Invoice number	Date of invoice DD MM YYYY	Description of items included in claim	Supplier name	VAT Registration Number	Invoice total for allowable items included in claim	Amount of VAT paid for allowable items	Is the invoice in your name (Y/N)

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
	£
Sum	nmary of VAT claimed
38	Total amount of VAT claimed where the VAT amount is shown separately on the invoice £ Total amount of VAT claimed where VAT amount is not shown separately on the invoice
	£
You n	cklist ow need to attach your documentation. Put an 'X' in the appropriate box. copies of your documents. We are unable to return originals.
Full	planning permission
	line planning permission and approval of reserved matters
	npletion certificate or other accepted evidence
	set of building plans
	3 or third party authority
	aim is outside the time limit, provide a letter explaining the reasons why. time limit is 3 months for completion dates prior to 5/12/23 and 6 months for completion dates from 5/12/23.

Declaration

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