



VAT refunds for DIY housebuilders

Claim form for conversions

To claim back the VAT you've paid on building materials used for your conversion, answer the questions on this claim form. All questions are mandatory for completion before they can move on, 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.

<p>1 Have you converted a non-residential building into a dwelling?</p> <p>Yes <input type="checkbox"/> No <input type="checkbox"/></p>	<p>If 'Yes', you may need to send us confirmation of your certificate of lawful development from your local planning authority.</p> <p>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</p>
<p>2 Have you carried out work to a building that has previously been lived in?</p> <p>Yes <input type="checkbox"/> No <input type="checkbox"/></p> <p>If 'No', go to question 4</p>	
<p>3 Have you got evidence that the building has been empty for 10 years or more before you started work on the property?</p> <p>Yes <input type="checkbox"/> No <input type="checkbox"/></p> <p>If 'Yes', you must supply your evidence with this claim</p> <p>If 'No', you are not eligible to claim a refund under this scheme. The property you are converting must not have been lived in for 10 years or more</p>	<p>8 Do the terms of your planning permission prevent the separate disposal or use, of the new building from any other pre-existing building?</p> <p>Yes <input type="checkbox"/> No <input type="checkbox"/></p> <p>If 'Yes', what is the relevant condition number? This will be shown on your planning permission</p> <div style="border: 1px solid black; height: 25px; width: 100%;"></div>
<p>4 Are you 'fitting out or finishing' a converted non-residential building?</p> <p>Yes <input type="checkbox"/> No <input type="checkbox"/></p> <p>If 'Yes', you may need supply documentary evidence demonstrating that the property was handed over to you as a 'shell'.</p>	<p>9 Do you have a completion certification for your new build or proof of habitation?</p> <p>Yes <input type="checkbox"/> No <input type="checkbox"/></p> <p>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</p>
<p>5 Has work been done on a completed dwelling purchased from a developer, builder or private vendor?</p> <p>Yes <input type="checkbox"/> No <input type="checkbox"/></p> <p>If 'Yes', you are not eligible to claim a refund under this scheme. You cannot claim for extra work that is done to a converted building which has been completed before you purchased it.</p>	<p>10 Certified date of completion DD MM YYYY</p> <div style="display: flex; justify-content: space-around;"> <div style="border: 1px solid black; width: 20px; height: 20px;"></div> <div style="border: 1px solid black; width: 20px; height: 20px;"></div> <div style="border: 1px solid black; width: 20px; height: 20px;"></div> <div style="border: 1px solid black; width: 20px; height: 20px;"></div> <div style="border: 1px solid black; width: 20px; height: 20px;"></div> <div style="border: 1px solid black; width: 20px; height: 20px;"></div> <div style="border: 1px solid black; width: 20px; height: 20px;"></div> <div style="border: 1px solid black; width: 20px; height: 20px;"></div> </div>
<p>6 Do you have approved building plans from your local authority?</p> <p>Yes <input type="checkbox"/> No <input type="checkbox"/></p> <p>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</p>	<p>11 Are you claiming for any other building?</p> <p>Yes <input type="checkbox"/> No <input type="checkbox"/></p> <p>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</p> <div style="border: 1px solid black; height: 40px; width: 100%;"></div>
<p>7 Do you have planning permission which includes permitted development rights?</p> <p>Yes <input type="checkbox"/> No <input type="checkbox"/></p>	<p>Continue to complete the rest of this claim form only if you've answered questions 1 to 11, have checked the guidance and are sure that you qualify for a VAT refund using this scheme.</p>

Personal details.

12 Your personal details

Name

Title - enter Mr, Mrs, Miss, Ms or other title

Surname

First names

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.

Do you consent to communication by email?

Yes No

Phone number

National Insurance number

Address use capital letters

Postcode

13 Is this the building you are claiming for?

Yes No

If 'Yes', you do not need to complete question 12

14 Address of building you are claiming for

Postcode

15 Date you occupied the building DD MM YYYY

16 Are you, or your relatives intending to live in the property you are claiming for?

Yes No

If 'No', provide information as to why you are not living in the property and why the work has been carried out?

17 Is there more than one claimant?

Yes No

If 'Yes', complete the details below

Name

National Insurance number

Address use capital letters

Postcode

18 Do you or any other claimant have an interest or association with a VAT registered business?

Yes No

If 'No', you do not need to complete question 17

19 VAT Registration Number

Bank or building society details.

20 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

21 Do you have an agent?

Yes No

22 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

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

Details of your converted property

24 What was the building before you started the work?

25 What type of building has been constructed?

26 Is it detached, semi-detached or terraced?

27 How many storeys are in your conversion?

28 How many reception rooms are in your conversion?

29 How many bedrooms are in your conversion?

30 How many bathrooms are in your conversion? (Include en-suites)

31 How many kitchens or utility rooms are in your conversion?

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

Yes No

If 'No', you do not need to complete question 33

33 Provide information on other rooms and their purpose

34 Do you have a garage?

This could be attached or within the grounds of your property

Yes No

Your invoices

35 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	Y

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)

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 A - total amount of VAT paid

£

38 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	Y

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

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)

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

40 Table B - total amount of VAT paid

£

Summary of VAT claimed

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

£

42 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 10 year evidence of empty property

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

43 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