

How to claim a VAT refund for converting an existing building into a dwelling

These notes are divided into three sections and tell you what you need to know about the DIY Housebuilders Scheme, how to claim, what documents you will need and where to send your claim form (which is included).

Section 1 - About the Scheme includes a brief summary about the VAT Refund Scheme.

Section 2 - About your claim will help you answer the questions on the claim form. The notes are numbered to correspond with the question number on the claim form. We also include a list of the documents you need to send to us to support your claim for a VAT refund.

Section 3 - Types of goods and services you can claim for explains which types of building materials and services you can (and cannot) claim for.

This claim booklet is only for use by people who are doing conversions.

A conversion for the purpose of this Scheme, includes a renovation or alteration that creates a dwelling (as well as the restoration to use, as a dwelling, a residential property that has not been lived in for 10 or more years).

New builds

Note, if you are building a new home, you must not use this form. You can either download the claim pack VAT431NB *How to claim a VAT refund for a new build* from www.hmrc.gov.uk or request it by phone from the Helpline on **0845 010 9000**.

Section 1 About the Scheme

This Scheme allows you to claim VAT back on building materials you have purchased, and on the services of conversion, when you convert a previously non-residential property into a dwelling.

Conversions

If you buy a converted house from a property developer, you will not be charged VAT. This is because the sale of the house to you will be what we call zero-rated. This allows the developer to recover the VAT paid on building materials during the build from us.

However if you convert the house yourself, you will not be able to benefit from the zero-rating. This Scheme puts you in a similar position to a person who buys a zero-rated converted property from a property developer.

You may also recover VAT that you have paid on the services of conversion.

Types of conversions eligible for the Scheme

You **are eligible** for this Scheme if you:

- are converting a previously non-residential property into a dwelling (not for business purposes but to be used either by you or your relatives as a principal place of residence), or
- are converting a previously residential property, that has not been lived in for the last 10 years or more into a principal place of residence for either you or your relatives, or
- have bought a converted building as a 'shell' from a developer and are fitting it out to completion as a principal place of residence for either you or your relatives
- are converting a building into one that is intended solely for a Relevant Residential Purpose so long as it is not for business purposes. This term is explained below.

Types of conversions not eligible for the Scheme

You **are not eligible** to use the DIY Housebuilders Scheme if you:

- are converting a property that either you, or your relatives, cannot live in throughout the year or cannot use as a principal place of residence
- are converting a property that, because of a term in the planning permission cannot be sold separately or used separately from another property, or
- are converting a property that either you, or your relatives, do not intend to live in yourselves but intend to sell or let out or use for any other business purpose.

Other types of building works eligible for the Scheme

You **are eligible** to claim under the DIY Housebuilders Scheme if you:

- are constructing a new dwelling to be used as a principal place of residence for either you or your relatives, or
- have bought a new building as a 'shell' from a developer and are fitting it out to completion for either for you or your relatives, or
- are constructing a new building for either
 - a Relevant Charitable Purpose (by which we mean buildings intended to be used for non-business purposes such as places of worship or offices used by charities for administering non-business activity, such as the collection of donations), or
 - a Relevant Residential Purpose so long as it is not for business purposes. This term is explained below.

However to claim back VAT for a new build you will need to complete another form. For details see page 1.

Relevant Residential Purpose

Means a building that is to be used for communal residential accommodation such as a children's home, student accommodation, hospice, residential accommodation for members of the armed forces, monastery, nunnery or similar establishment.

Need help?

If you are not sure whether you qualify for the DIY Housebuilders Scheme phone the Helpline on **0845 010 9000** before you make a claim.

Section 2 About your claim

Important

You can only make one claim and your claim must be made within three months of the building having been completed.

If you are eligible to make a claim, make sure that you obtain and send to us all the documentation we ask for. That way, we will be able to deal with your claim quickly.

If you do not send us everything we ask for your claim may be rejected.

Part B of the claim form will help you show us that you are eligible to make a claim.

VAT wrongly charged?

If you have been wrongly charged VAT, you cannot claim it back from HMRC. You should raise the matter with the supplier of the goods/services who charged you the VAT.

You need to be aware that, while materials will be supplied at the standard rate, three rates of VAT may apply to the costs of services supplied to you by a VAT-registered builder or contractor. These will either be a standard rate, a reduced rate, or a zero rate (see VAT Rates below). (Conversion services involving listed buildings can be zero-rated if they meet the definition of 'approved alterations'.)

The Scheme will only refund the correct amount of VAT (that is the VAT that was properly chargeable). If you have been charged VAT at the wrong rate (for example, because VAT was shown as standard-rated, rather than reduced or zero-rated) your claim will be reduced accordingly.

You should also be aware that you cannot claim back VAT on all building materials and services. Section 3 will provide you with more information about what you can and cannot claim for.

If the builder or contractor has charged the wrong rate of VAT you can ask them to correct the liability. But do not leave it too late. Your builder will have a limited amount of time to correct his VAT account with us, and is likely to refuse to make a correction if it is out of time.

VAT Rates

VAT rates may change from time to time. As of 15 August 2009, the standard rate for VAT is 15% but this is due to increase to 17.5% on 1 January 2010. The reduced rate is currently 5%.

When preparing your claim, it is your responsibility to ensure that your claim is made only at the rate of VAT charged.

Further information on VAT rates is available on HMRC's website www.hmrc.gov.uk and further information on the liability of builders' charges is in Notice 708 *Buildings and construction*. If you are in any doubt, phone the Helpline on **0845 010 9000**.

Part A Personal details

If you are certain that you are eligible to claim back the VAT, answer questions 1 to 8. Everyone making a claim must give the information asked for here.

If you leave any answer blank it will take us longer to deal with your claim and we may reject the claim altogether.

Part B Are you eligible to claim?

In Part B you will show us why you are eligible to claim the VAT back. The notes are numbered 9 to 19 to correspond with the questions on the claim form.

9 Have you converted a non-residential building?

A conversion is a non-residential building that either has **never** been used for residential purposes or has not been used as such in the past 10 years. The results of your work must be to convert that non-residential building into a dwelling.

Examples of non-residential (and therefore eligible) buildings include:

- an office
- a shop
- an agricultural building, such as a barn, or
- a redundant school or church.

So, if the building has never previously been used for living in and you are converting it to a dwelling you should tick the 'Yes' box and go to question 12.

If you have ticked the 'No' box, you should go to question 10.

10 Have you carried out works to a building that has previously been lived in?

A building has been lived in if it has previously been **used as a dwelling**. This means that the building has been adapted or designed for use as someone's home and has been used in this way. The living accommodation need not have been self-contained or designed to modern standards. Buildings that have been used as dwellings will not only include houses and blocks of flats but will also include the following:

- **public houses** and **shops** where any private living accommodation for the landlord, owner, manager or staff is not self-contained - normally because part of the living accommodation, such as the kitchen, is contained within the commercial areas rather than the private areas
- **bedsit accommodation**, and
- **crofts**.

The conversion of any of these types of property will **not** be eligible under the Scheme unless the 10-year rule applies (see question 11).

If it has been lived in, you should tick the 'Yes' box and go to question 11. If you have ticked the 'No' box you should go to question 12.

11 Have you got evidence that the building has been empty for 10 years or more before the work started?

The 10-year rule requires that the building has not been lived in for at least 10 years **before the work started**. This means that you cannot live in the building at any time before the work starts as this will be counted as falling within the 10-year period.

If the building that you are converting has been lived in, you must produce evidence to show that no-one has lived in it for 10 years or more.

The following are examples of acceptable evidence of non-occupation:

- electoral roll data
- council tax data
- information from utility companies
- evidence from a local authority's Empty Property Officer. (Evidence from this source alone may be sufficient.) Where an Empty Property Officer is unsure, HM Revenue & Customs may accept a best estimate and call for other supporting evidence.

If you have ticked the 'No' box in both questions 10 and 11 you **should not complete any more of this form as you will not be eligible** under this Scheme. If you have ticked the 'Yes,' box go to question 12.

12 Are you 'fitting out or finishing' a converted non-residential building?

You may have:

- a. purchased your conversion building (that is a building that has been converted not by yourself but by the developer from whom you have purchased it) as a 'shell', or
- b. had the 'shell' converted for you.

If either of these applies you can recover VAT on the fitting out costs. If you have ticked 'Yes' or 'No' go to question 13.

13 Has work been done on a completed conversion purchased from a developer, builder or private vendor?

Examples of work that you cannot claim for (once the building has been completed) are:

- a conservatory
- a patio
- double-glazed windows
- tiling
- a garage.

You **cannot** claim for extra work that is done to a converted building which has been completed before you purchased it from a builder or developer.

If you have ticked 'Yes', do not complete anymore of this form. You are not eligible for a refund under this Scheme.

If you have ticked 'No' go to question 14 **which should be answered together with all remaining questions.**

14 Has Planning Permission been granted for your conversion works?

To obtain a refund you **must** provide evidence that the works are lawful and you must provide a copy of the **Planning Permission**.

This will either be:

- a **Full Planning Permission**, or
- an **Outline Planning Permission** and **Approval of Reserved Matters**.

If your **Planning Permission** has been issued in two parts (an **Outline** and **Approval**), then we will need to see **both** documents.

Unless you provide evidence your claim for a refund will be refused.

15 Do the terms of your Planning Permission, or similar permission, prevent the separate disposal or separate use of the converted building from any other building?

Before answering this question make sure you read all of the terms in your Planning Permission or similar permission.

The purpose of this question is to establish whether the work has created a new dwelling in its own right. The dwelling must possess that status independently from any other property.

If the property is an annexe, extension, or any other form of ancillary structure or building which cannot be disposed of or used separately from another building, then it does not have independent status and will not qualify for this Scheme.

- 16 Has a Building Regulation Completion Certificate been granted by the local authority or by an approved inspector registered with the local authority building control?

A building is normally considered to be completed when it has been finished according to its original plans. Where there is doubt, it may be regarded as still being in the process of conversion until the date that the local planning authority issues a Certificate of Completion.

You should send the certificate to us with your claim form.

Remember that you can make only one claim for the VAT and that the claim must be made no later than three months after the conversion work is completed.

If you do not have a Completion Certificate yet, we will accept one of the following documents:

- a habitation letter from the local authority (in Scotland, a temporary habitation certificate), or
- in England and Wales, a *VOA: Notice of making a New Entry into the Valuation List*, or
- in Northern Ireland, a District Valuer's Certificate of Valuation
- in Scotland, a Joint Valuation Board Notice of Tax Banding, or
- a letter from your bank or building society saying 'This is to certify that the.....Bank/Building Society released on.....(date) the last instalment of its loan secured on the building at.....because it then regarded that building as complete.'

- 17 Have you got your approved plans from your Local Authority?

These plans will show what your completed property looks like. You will need to send in copies of:

- the external elevations (what your property looks like on the outside)
- internal layout plans of all floors (what rooms your property contains).

- 18 Are you, or relatives, intending to live in the property you are claiming for?

The work that you have carried out must not be in the course or furtherance of any business activity. Typically, the reason why you have converted the building should be because you, or relatives, are intending to live in it.

If you have answered 'No', explain why you have carried out the work.

- 19 Are you claiming for any other building(s)?

In general, you cannot claim for any work that has been carried out on outbuildings as these do not form part of the eligible building work. This means you cannot claim VAT back on materials and services incurred on the construction/conversion of:

- rooms above or attached to a detached garage
- detached workshops or store rooms
- sheds

- stables
- detached swimming pools, and
- annexes (such as 'granny' annexes) - that cannot be disposed of or used separately from another dwelling because the annexe is not 'designed as a dwelling' in its own right.

The only outbuilding that you can count as part of your eligible building project is a garage, providing:

- it is constructed or converted at the same time as the building that you are converting, and
- it is intended to be used at the same time as the building you are converting.

Part C Details of the property that has been converted

In Part C we ask about the type of building you have converted and its main features.

Remember, before you start filling in the schedules:

When completing the next parts of the form (Parts D, E and F) you will find it useful to refer to Section 3 which provides examples of goods and services that you can, and cannot claim for.

- In most cases works of conversion carried out on the fabric of the building will be at the reduced rate. Other work services will be supplied at the standard-rate.
- Where the services involve works of converting a listed building some, or all, of the works may be approved alterations and should be zero-rated. (You should not be submitting a claim for any services that should properly be zero-rated.)

There are several VAT rates and these can change from time to time. **It is your responsibility to ensure that you are charged the correct rate of VAT.**

Part D Details of the goods and services for which you will be claiming back VAT

*(Where VAT has been
shown separately on
the invoices)*

Using the schedule provided, list all the invoices where the VAT amounts are shown separately on the invoices.

To support your claim you must send in the original invoices. They should normally be in your name and if they are not you must explain why.

Continuation sheets

If the continuation sheets in the claim form are not likely to meet your needs, photocopy the blank sheet before you start to fill it in. Alternatively, you may use your own spreadsheet, as long as it matches our format.

To help you complete the schedule correctly, follow these tips:

Tip 1

Each invoice should be entered onto a single line of the schedule, regardless of how many items are on the invoice. Where there are several items on the invoice, note down the description of the main item(s).

Tip 2

You should list the details of your invoices on the schedule, in the same order that you have filed them for sending to us.

Tip 3

The invoice number should be entered in the 'reference/invoice' column. To make it easier, you can enter your own reference system (so you could use 1, 2, 3 consecutively or A, B, C, etc.).

Tip 4

For each page you should provide a total (of the amount entered in the VAT column as a running total) in Box D.

Tip 5

The figure you have entered in Box D should also be entered as a 'balance brought forward' on the continuation sheet(s).

Tip 6

On your final page the amount entered in Box D should be the **total amount** that you are claiming for in Part D, this figure should then be entered into the 'total' amount box in Part G of the claim form under Summary (see below).

Parts E and F Details of the goods and services for which you will be claiming back VAT

(Where VAT is not shown separately)

List all the invoices where the VAT amounts are not shown separately on the invoice.

(You should check that the invoice has the name and VAT registration number of the trader who has supplied you with the building materials or supplied you with services, with or without building materials.)

If this is the case and you have received your supply from someone who is VAT registered (the invoice should show the VAT registration number and the VAT rate) you can calculate the VAT that you will have been charged.

Part E

Claiming back VAT at the standard rate

On this schedule of invoices you should enter:

- building materials that you have purchased yourself
- services of conversion charged to you at the standard rate
- services of conversion with goods charged to you at the standard rate.

Part F

Claiming back VAT at the reduced rate of 5%

On this schedule of invoices you should enter:

- services of conversion charged to you at the reduced rate
- services of conversion with goods charged to you at the reduced rate.

Completing Parts E and F

The procedure is the same as for Part D except that, as the VAT has not been shown on the invoice, you will need to calculate it on the schedule provided.

You do not have to calculate the VAT on each individual invoice but you should insert the total amount (which will include the VAT although it has not been shown) that has been charged and enter the combined figure of VAT for all invoices in the boxes provided.

If it is a Protected Listed Building approved alterations services can be zero-rated when **all** of the conditions are met. See Notice 708 *Buildings and construction*.

When the VAT is not shown you should calculate the amount by using the rate which is shown on the invoice.

If more than one standard rate of VAT applies (see below for further information) you should enter the invoices for each rate on a different schedule. (Current standard rates claimed for are 17.5% and 15%.)

Apply the calculation to the final overall total which should appear on the last sheet of your schedule(s).

How to calculate the VAT

If the invoice does not show the VAT separately it should tell you the rate that has been charged.

Examples

You may have to apply three different formulae to calculate VAT where it is not shown on the invoice.

The *standard rate* which applies to the periods to 30 November 2008 and from 1 January 2010 is 17.5%:

$$\text{Tax inclusive amount} \times \frac{7}{47} = \text{VAT at 17.5\%}$$

The *standard rate* which applies for the period from 1 December 2008 to 31 December 2009 is 15%:

$$\text{Tax inclusive amount} \times \frac{3}{23} = \text{VAT at 15\%}$$

The *reduced rate* of 5%:

$$\text{Tax inclusive amount} \times \frac{1}{21} = \text{VAT at 5\%}$$

The totals calculated should be entered in the appropriate box of the schedule provided (box E in Part E for the standard rate(s) and box F for Part F for the reduced rate).

Part G Sending in your claim form

This part is divided into three:

- a summary
- a checklist, and
- the declaration.

Remember

You can only send in one claim and that claim must be submitted no later than three months after the conversion has been completed.

If you decide to submit a claim before the dwelling is officially 'signed off' by the Building Regulations Inspector, you will not be able to submit an additional claim for that property.

23 Summary

- Enter the total amount of VAT to claim back from Part D, where the invoices show the VAT paid separately.
- Enter the total amount of VAT to claim back from Part E, where the invoices charged VAT at the standard rate but did not show it separately (see note below).
- Enter the total amount of VAT to claim back from Part F, where the invoices charged VAT at the reduced rate but did not show it separately.
- Add the totals of the amounts from Parts D and E and F to form the total of your claim.

Note

If you have invoices for both standard rates of VAT (at 17.5% and 15%) and have prepared a schedule for each, add the two totals together before entering the total amount from Part E in the appropriate box.

24 Give your bank account details

We need to know your bank account details so that we can pay back the VAT into your account.

25 Checklist

Here is a checklist of the documents that you must send to us with your completed claim form (including the schedules of invoices). **Note**, if you do not provide us with these documents it will take us longer to deal with your claim and we may reject the claim altogether.

The Planning Permission

As the notes for question 14 say, this must be either:

- the **Full Planning Permission**, or
- the **Outline Planning Permission** and the **Approval of Reserved Matters**.

Evidence that the work of conversion is completed

As explained in the notes for question 16.

A full set of building plans

As explained in the notes for question 17.

All the original VAT invoices, bills and credit notes

These should be filed in the same order that you have entered them on the schedules.

Note

All invoices must be for goods, goods and services/labour, services/labour only that have been supplied to you. We may ask you to prove that you have paid for them. A VAT invoice must show:

- the supplier's VAT registration number
- the quantity of, and the description of, the goods
- the price of each item
- the VAT amount or the VAT rate applied.

26 We will only confer with your agent if you authorise us to do so

27 Declaration

Check that you have given complete and accurate information in this claim. This is very important because if you give incomplete or inaccurate information in your claim, we may charge you a financial penalty or prosecute you.

Then read the statement and sign and date the form to show that you have fully understood all the conditions of the Scheme.

Send the completed form and documents to:

HMRC DIY Claims Unit

Two Broadway
Broad Street
Five Ways
Birmingham
B15 1BG

Do not send these guidance notes to us with your claim

Detach them from the claim form and keep them with your records in case you need to refer to them later.

How long will it take to obtain a refund?

We aim to acknowledge your claim within five working days of receiving it. When we contact you we will tell you your claim reference number. We may also ask you any questions we have about your claim.

We aim to deal with your claim within six weeks of receipt, unless we need more information from you.

If your claim is successful, we will write to tell you when you can expect to receive your VAT refund from the National Payment Centre.

**Section 3
Types of goods and services you can claim for**

These notes will help you identify the goods (building materials and services) on which you can claim back the VAT, which you should list in Parts D, E and F of the claim form.

Goods (building materials) you can claim for must meet the following conditions:

<i>Condition</i>	<i>Description</i>
1	The articles are 'incorporated' in the building (or its site)
2	The articles are incorporated 'in the course of the construction' of the building
3	The articles are 'ordinarily' incorporated by builders in that type of building
4	Other than kitchen furniture, the articles are not finished or prefabricated furniture, or materials for the construction of fitted furniture
5	Other than certain exceptions, the articles are not electrical or gas appliances
6	The articles are not carpets or carpeting material

You can only claim for building materials that are 'incorporated' in a building (or its site). This happens when the article is fixed in such a way that its fixing or removal would either:

- require the use of tools, or
- result in either the need for remedial work to the fabric of the building (or its site), or substantial damage to the goods themselves.

Goods (building materials) you cannot claim for

Goods that you cannot claim for

This is not a complete list but gives you an idea of what is not allowed.

- Agas/range cookers (Unless they are solid fuel, oil-fired or designed to heat space or water. **Note** not all cookers are 'space heaters' because they incidentally radiate heat while operating. To be classified as such they must be fitted to a heating module or boiler.)
- free-standing and integrated appliances such as: cookers, fridges, freezers, dishwashers, microwaves, washing machines, dryers, coffee machines
- audio equipment, (including remote controls) built-in speakers, intelligent lighting systems, satellite boxes, freeview boxes, CCTV, telephones
- consumables (for example, sandpaper, white spirit)
- electrical components for garage doors and gates (including remote controls)
- bedroom furniture, bathroom furniture (for example, vanity units, free-standing units), mirrors
- curtains, blinds, carpets
- garden furniture, ornaments and sheds.

Goods (building materials) you can claim for

Goods that you can claim for

The items listed below are accepted as being 'ordinarily' incorporated in a building (or its site). This is not a complete list but gives you an idea of what is allowed.

- air conditioning
- bathroom accessories, such as fixed towel rails, toilet roll holders, soap dishes, etc.
- building materials that make up the fabric of the property (for example, bricks, cement, tiles, timber, etc.)
- burglar alarms
- curtain poles and rails
- decorating materials
- doors
- dust extractors and filters (including built-in vacuum cleaners)
- fencing permanently erected around the boundary of the dwelling
- fireplaces and surrounds
- fire alarms
- fitted kitchen furniture

the list continues to the next page

- flooring materials (other than carpets and carpet tiles)
- gas and electrical appliances when wired-in or plumbed-in that are
 - designed to heat space or water (including cookers designed to have a dual purpose (to heat the room or the building's water), or
 - designed to provide ventilation, air cooling or purification, or dust extraction
- guttering
- heating systems including:
 - radiators and controls, underfloor heating, ducted warm-air systems, storage heaters and other wired-in heating appliances, gas fires and solar-powered heating
- immersion heaters, boilers, hot and cold water tanks
- kitchen sinks, work surfaces and fitted cupboards
- letter boxes
- lifts and hoists
- light fittings (including chandeliers and outside lights)
- plumbing installations, including electric showers and 'in line' water softeners
- power points (including combination shaver points)
- sanitary ware
- saunas
- shower units
- smoke detectors
- solar panels
- solid fuel cookers and oil-fired boilers
- turf, plants and trees

Note: you can only claim to the extent that they are detailed on a landscaping scheme approved by a planning permission

- TV aerials and satellite dishes
- ventilation equipment (including cooker hoods)
- window frames and glazing
- wiring (including power circuits and computer, phone and TV cabling).

Services you can claim for

You can claim for the following services:

- works to the fabric of the building. (These services can be supplied either at the reduced rate or, if approved alterations, at the zero rate of VAT)
- works closely connected to the above works, such as works in the grounds, for example, laying drains. (These services can be supplied either at the reduced rate, the standard rate or, if, they are an approved alteration to a listed building, at the zero rate of VAT).

To ensure that you are charged the correct rate of VAT you should obtain a copy of Notice 708 *Buildings and construction* which provides further information on the rates chargeable for services of conversion.

Services you cannot claim for

You cannot claim back VAT on:

- professional and supervisory services, including the fees of architects and surveyors, and other fees for management, consultancy, design and planning, and
- the hire of plant, tools and equipment (such as generators, scaffolding, skips, temporary fencing)
- haulage (including muckaway).

For further information on what you can or cannot claim, you should phone the Helpline on **0845 010 9000**.

Do not send these guidance notes to us with your claim

Detach them from the claim form and keep them with your records in case you need to refer to them later.

15 Do the terms of your Planning Permission (or similar permission) prevent the separate disposal, or separate use, of the converted property from any other pre-existing building?

No Yes

16 Has a Building Regulation Completion Certificate been granted by the local authority or an approved inspector registered with the local authority building control?

No Yes

If No, refer to notes and give details about what you will be providing instead

17 Have you got your approved plans from your Local Authority?

No Yes

18 Are you intending to live in the property you are claiming for?

No Yes

If No, provide the address of the conversion and explain why you have carried out the works

19 Are you claiming for any other building(s)?

No Yes

If Yes, give details about the other building(s) and explain why

C Details of the property that has been converted

20 What was the building before you started your works?

Type of building

For example, barn conversion, house, apartment/flat, etc.

Is the building detached, semi-detached, terraced?

Number of storeys

Number of reception rooms

Number of bedrooms

Number of bathrooms/en-suites

Number of kitchen/utility rooms

If there are other rooms not described above, tell us how many there are and describe their purpose below

21 How many garages do you have (or intend to have)?

Number of integral

Number of detached

22 Will you be occupying it/them with the property you are converting?

No Yes

If No, explain what you will be doing with them

Continue to complete the rest of this claim form only if you have answered questions 9 to 19, have checked the notes and are sure that you qualify for a VAT refund using this scheme.

G Sending in your claim

Summary, checklist and declaration

23 Summary

To check what is needed here, refer to the notes

Total amount of VAT claimed from part D

£ .

Total amount of VAT claimed from part E

£ .

Total amount of VAT claimed from part F

£ .

Total amount of VAT to claim back from parts D + E + F

£ .

24 Bank account details

Give us details of the account into which you would prefer us to send your VAT refund

Full name(s) of account holder(s)

Sort code

- -

Account number

Must be at least 8 digits. Lead with zeros if less

25 Checklist

Make sure you send all documents as requested to help us deal with your claim quickly. If you do not provide us with the correct documents we may reject your claim.

Have you enclosed the following documents?

Evidence that the building has

been empty for 10 years or more before you started your works No Yes

Full Planning Permission No Yes

Or

Outline Planning Permission and Approval of Reserved Matters No Yes

Note: **both** documents are needed

And

Completion Certificate or other acceptable evidence No Yes

A full set of building plans No Yes

Original invoices filed in the same order as listed on the schedules No Yes

If any of the invoices have not been made out in your name, explain why in the box below

26 Do you give your authority for us to discuss your claim with your agent or accountant?

No Yes

If Yes, give details of your agent or accountant here

27 Declaration

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

I declare that:

- I am only reclaiming VAT which was correctly charged to me and which I paid on goods/services I bought or imported from a VAT registered supplier
- all the details and information on this form and any accompanying documents are correct
- I have read the attached guidance notes.

VAT registered persons

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.

Signature(s)

Date DD MM YYYY