
STATUTORY INSTRUMENTS

1995 No. 2518

The Value Added Tax Regulations 1995

PART XXIII

REFUNDS TO “DO-IT-YOURSELF” BUILDERS

Interpretation of Part XXIII

200. In this Part—

“claim” means a claim for refund of VAT made pursuant to section 35 of the Act, and
“claimant” shall be construed accordingly;

“relevant building” means a building in respect of which a claimant makes a claim.

Commencement Information

II Reg. 200 in force at 20.10.1995, see [reg. 1](#)

Method and time for making claim

201. A claimant shall make his claim in respect of a relevant building by—

- (a) furnishing to the Commissioners no later than 3 months after the completion of the building [^{F1}the relevant form for the purposes of the claim] containing the full particulars required therein, and
- (b) at the same time furnishing to them—
 - (i) a certificate of completion obtained from a local authority or such other documentary evidence of completion of the building as is satisfactory to the Commissioners,
 - (ii) an invoice showing the registration number of the person supplying the goods, whether or not such an invoice is a VAT invoice, in respect of each supply of goods on which VAT has been paid which have been incorporated into the building or its site,
 - (iii) in respect of imported goods which have been incorporated into the building or its site, documentary evidence of their importation and of the VAT paid thereon,
 - (iv) documentary evidence that planning permission for the building had been granted, and
 - (v) a certificate signed by a quantity surveyor or architect that the goods shown in the claim were or, in his judgement, were likely to have been, incorporated into the building or its site.

Textual Amendments

F1 Words in [reg. 201\(a\)](#) substituted (15.8.2009) by [The Value Added Tax \(Amendment\) \(No. 3\) Regulations 2009 \(S.I. 2009/1967\)](#), regs. 1, 7

Status: Point in time view as at 15/08/2009.

Changes to legislation: There are currently no known outstanding effects for the The Value Added Tax Regulations 1995, PART XXIII. (See end of Document for details)

Commencement Information

I2 Reg. 201 in force at 20.10.1995, see [reg. 1](#)

[^{F2}**201A.** The relevant form for the purposes of a claim is—

- (a) Form 11A in Schedule 1 to these Regulations where the claim relates to works described in section 35(1A)(a) or (b) of the Act;
- (b) Form 11B in Schedule 1 to these Regulations where the claim relates to works described in section 35(1A)(c) of the Act.]

Textual Amendments

F2 [Reg. 201A](#) inserted (15.8.2009) by [The Value Added Tax \(Amendment\) \(No. 3\) Regulations 2009 \(S.I. 2009/1967\)](#), [regs. 1, 8](#)

Status:

Point in time view as at 15/08/2009.

Changes to legislation:

There are currently no known outstanding effects for the The Value Added Tax Regulations 1995, PART XXIII.