
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 [^{F1}, or paragraph 18A of Schedule 9ZA to,] the Act, and “claimant” shall be construed accordingly;

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

Textual Amendments

F1 Words in [reg. 200](#) inserted (31.12.2020) by [The Value Added Tax \(Miscellaneous Amendments, Northern Ireland Protocol and Savings and Transitional Provisions\) \(EU Exit\) Regulations 2020 \(S.I. 2020/1545\)](#), [regs. 1, 89](#) (with [regs. 109-131](#)); [S.I. 2020/1641](#), [reg. 2](#), [Sch.](#)

Commencement Information

I1 [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 [^{F2}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.

Status: Point in time view as at 01/07/2022.

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)

Textual Amendments

- F2** 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

Commencement Information

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

[^{F3}**201A.** The relevant form for the purposes of a claim is—

- (a) form VAT 431NB where the claim relates to works described in section 35(1A)(a) or (b) of the Act; and
- (b) form VAT 431C where the claim relates to works described in section 35(1A)(c) of the Act.]

Textual Amendments

- F3** [Reg. 201A](#) substituted (15.10.2012) by [The Value Added Tax \(Amendment\) \(No. 2\) Regulations 2012 \(S.I. 2012/1899\)](#), regs. 2(2), **21**

Status:

Point in time view as at 01/07/2022.

Changes to legislation:

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