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## STATUTORY INSTRUMENTS

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# 1995 No. 2518

## The Value Added Tax Regulations 1995

### PART XXIII

#### REFUNDS TO “DO-IT-YOURSELF” BUILDERS

##### 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 [<sup>F1</sup>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.

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##### 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

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##### Commencement Information

- I1** Reg. 201 in force at 20.10.1995, see [reg. 1](#)

**Status:**

Point in time view as at 01/07/2022. This version of this provision has been superseded.

**Changes to legislation:**

There are currently no known outstanding effects for the The Value Added Tax Regulations 1995, Section 201.