

## You must fill in all parts of the claim.

### Data Protection Act 1998

HM Customs and Excise collects information in order to administer the taxes for which it is responsible (such as VAT, insurance premium tax, excise duties, air passenger duty, landfill tax), and for detecting and preventing crime.

Where the law permits we may also get information about you from third parties, or give information to them, for example in order to check its accuracy, prevent or detect crime or protect public funds in other ways. These third parties may include the police, other government departments and agencies.

If you create a new house or other eligible building, you may be able to use this scheme to get back the VAT you paid on your materials. Notice 719 *VAT refunds for DIY builders and converters* tells you how the scheme works and whether you can use it. Before you fill in the forms in this folder you should read the notice carefully. **If you need any help, you should contact your local VAT office.** The address is on the back of this folder.

This folder will help you keep all the parts of your claim and all the supporting invoices and other documents together. When you make your claim, simply return the

completed forms and other documents in the folder to your local VAT office.

The claim is in four parts:

- **Part 1** - this is the claim form. It summarises the amount of refund you are claiming.

- **Part 2**  
**A** - you must give a description of the building and list the quantities of all goods and materials used - even those you are not claiming for (unless your claim is to 'fit-out' or 'finish off' only in which case you need only list goods used).

- **B** - you must give a description of all the services supplied if you have converted a building.

- **Part 3** - you must list those goods, materials and services you are claiming for where the suppliers' invoices or import documents show VAT separately.

- **Part 4** - you must list those goods, materials and services you are claiming for where you were charged VAT but the suppliers' invoices do not show it separately.

Please remember:

- You can only get back the VAT you pay on goods and materials that you incorporate in the building and its site.

- You can only recover the VAT on services if you are converting a building.

- You cannot claim for goods and materials used in the alteration of enlargement of an existing building - you can only claim for an **entirely** new building or eligible conversion.

- If you have brought a prefabricated house kit send in the supplier's specification listing all the items in the kit with your claim. There is no need to list these items again - just list any other items you use.

- You may list parts 2, 3 and 4 on plain paper or a computer spreadsheet, provided all the information is given in the required format. However, you must complete the 'total' boxes on the form itself.

## Please complete them in black ball point pen.

## Part 1

Remember, you must:

attach a copy of the planning permission - including the plans,

attach evidence that the house is completed - Notice 719, paragraph 3.9,

tick the appropriate box on the claim form and fill in the VAT registration number if you are, or have been, a director, sole proprietor or partner of a VAT registered business. If you do not fill this in it will delay your claim as the form will have to be sent back to you,

sign and date the form.

If you are making your claim more than 3 months after the building was completed, you must also attach a letter explaining the delay.

If the house was not completed until more than 6 months after it was first occupied, you must also attach a letter setting out the work done between the date of occupation and the date of completion.

## Part 2

Remember, you must:

include **all** goods and materials used even those you are not claiming for,

list the quantities of goods and materials used, in the units specified. The conversion table on this folder will help you do this.

If you are claiming only for goods you used to 'fit-out' or 'finish off' the house, you need only include goods you are claiming for.

If you brought a prefabricated house kit, you must attach a builder's specification of the items in the house kit.

You need only complete Part 2B if you are converting a building.

## Part 3

Keep Part 3 with the **original** invoices and import documents where VAT is shown separately. You must keep them in the order you list them on the form.

You can get extra copies of the continuation sheets from your local VAT office.

## Part 4

Keep Part 4 with the **original** invoices where VAT is **not** shown separately. You must keep them in the order you list them on the form.

Work out the VAT for box 2 of the form by using the VAT fraction - as explained on this folder.

You can get extra copies of the continuation sheets from your local VAT office.

## Using the VAT fraction

To work out the VAT for box 2 of Part 4, multiply the amount in box 1 by the 'VAT fraction'.

The VAT fraction varies according to the VAT rate - you work it out as:

$$\frac{\text{VAT rate}}{100 + \text{VAT rate}}$$

This means that with VAT at 17.5% (1 April 1991 onwards) the VAT fraction is:

$$\frac{17.5}{117.5} = \frac{7}{47}$$

For example, if you brought goods for £117.50 including VAT (box 1), the amount of VAT you paid (box 2) was:

$$£117.50 \times \frac{7}{47} = £17.50$$

### Conversion table

To convert	into	multiply by	To convert	into	multiply by
feet	metres	0.3048	cubic feet	cubic metres	0.0283
yards	metres	0.9144	cubic yards	cubic metres	0.7646
sq. feet	sq. metres	0.0929	cwts	tonnes	0.0508
sq. yards	sq. metres	0.8360	tons	tonnes	1.106
			gallons	litres	4.54

**Remember,**  
when you are ready to make your claim,  
you return the completed forms and  
other documents, in this folder,  
to the address below.