

# VAT Refunds for DIY Housebuilders

## Guidance for new houses

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**Isle of Man**  
Government

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### Contents

|  |    |
|--|----|
| <b>Overview</b> .....  | 3  |
| <b>Introduction</b> .....  | 3  |
| <b>The law covering this guidance</b> .....  | 3  |
| <b>Submitting a Claim</b> .....  | 3  |
| <b>How long will it take to obtain a refund?</b> .....                                 | 4  |
| <b>Other Information</b> .....   | 4  |
| <b>Section 1: About the Scheme</b> .....   | 5  |
| New builds .....   | 5  |
| Types of new builds eligible for the Scheme .....                                      | 5  |
| Types of new builds not eligible for the Scheme .....                                  | 5  |
| Other types of building works eligible for the Scheme .....                            | 5  |
| <b>Section 2: About your claim</b> .....   | 7  |
| Making a claim .....   | 7  |
| VAT wrongly charged? .....   | 7  |
| Services .....   | 8  |
| VAT Rates .....  | 8  |
| Completing the form .....  | 8  |
| How to calculate the VAT .....   | 15 |
| <b>Section 3: Types of goods you can claim for</b> .....                               | 18 |
| Goods (building materials) you can claim for must meet the following conditions: ..... | 18 |
| Goods (building materials) you cannot claim for .....                                  | 18 |
| Goods (building materials) you can claim for .....                                     | 19 |

# VAT Refunds for DIY Housebuilders

## Guidance for new houses

### Overview

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 for new buildings.

A new build is a building that has been constructed from scratch and will generally not incorporate any part of an existing building. However, for further information see the Notes to Part B and the guidance to question 9.

This guidance is only for use by people who are constructing new builds, for conversions please refer to the claim pack VAT 431C MAN: How to claim a VAT refund for converting an existing building into a dwelling.

### Introduction

**Section 1** – Provides an overview of the Scheme and includes a brief summary about the VAT Refund Scheme.

**Section 2** – Explains how best to 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** – Lists the types of goods and services you can claim for explains which types of building materials you can (and cannot) claim for.

### The law covering this guidance

The rules for the Refund Scheme are set out in the Value Added Tax Act 1996, section 35 (as amended by SD No 375/96 and SD No 507/01).

The notes to the Value Added Tax Act 1996, Schedule 9, Group 5 (as amended by SD No 507/01 and SD No 234/02) provide definitions for the Refund Scheme.

The time limit and evidence rules are set out in the Value Added Tax Regulations 1996 (SD No 194/96), regulations 200 and 201.

### Submitting a Claim

The VAT 431NB form is designed to be completed electronically and the completed form and supporting documents should be sent to:

Email: [diy.customs@gov.im](mailto:diy.customs@gov.im)

Or by post to: Isle of Man Customs and Immigration, PO Box 6, Custom House, North Quay, Douglas, Isle of Man, IM99 1AG

# VAT Refunds for DIY Housebuilders

## Guidance for new houses

To make a claim for new buildings completed:

- **Before 5 December 2023:** you must do this no more than 3 months after it is completed
- **On or after 5 December 2023:** you must do this no more than 6 months after it is completed

### How long will it take to obtain a refund?

We aim to review your claim within 30 days of receipt, and we will contact you if we need any further information.

If your claim is successful we will contact you to confirm the approved amount. Once you have agreed the approved amount, payment will be made within 14 days.

### Other Information

#### Contact Details

If you need more advice or information please contact us on the below details:

Custom House  
North Quay  
Douglas  
Isle of Man  
IM99 1AG

Tel: (01624) 648100

Email: [diy.customs@gov.im](mailto:diy.customs@gov.im)

Web: [www.gov.im/customs](http://www.gov.im/customs)

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To find out more about how we collect and use personal information, contact any of our offices or visit our website at: <https://www.gov.im/about-the-government/departments/the-treasury/privacy-notice/>

# VAT Refunds for DIY Housebuilders

## Guidance for new houses

### Section 1: About the Scheme

This Scheme allows you to claim VAT back on building materials you have purchased when you build a new house.

#### New builds

If you buy a new 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 build a 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 house built by a property developer.

#### Types of new builds eligible for the Scheme

You are eligible for this Scheme if you, for reasons other than business:

- have constructed a new dwelling to be used either by you or your relatives as a family home for residential or holiday purposes, or
- have bought a new build as a 'shell' from a developer and are fitting it out to completion, for either you or your relatives as a family home for residential or holiday purposes; or
- have constructed a new building that is intended for use solely 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.

#### Types of new builds not eligible for the Scheme

You are not eligible to use this Scheme if you:

- have constructed a property that, because of a condition in the Planning Permission, cannot be sold separately or used separately from another property, or
- have constructed 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 – a business purpose also includes a dwelling built because you need to live where you work.

#### Other types of building works eligible for the Scheme

You are eligible to claim under this Scheme if you:

- have converted a previously non-residential property for either you or your relatives into a family home for residential or holiday purposes
- have converted a previously residential property for you or your relatives, that has not been lived in for the last ten years or more into a family home for residential or holiday purposes, or
- have bought a converted building as a 'shell' from a developer and are fitting it out to completion for you or your relatives as a family home for residential or holiday purposes

# VAT Refunds for DIY Housebuilders

## Guidance for new houses

- have carried out any one of the above conversions but the completed building is intended to be used by you or your relatives but rather is intended use for a Relevant Residential Purpose
  - 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.

However, to claim back VAT for a conversion you will need to complete the claim pack VAT 431C MAN: How to claim a VAT refund for converting an existing building into a dwelling.

**Note:** Please don't 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.

# VAT Refunds for DIY Housebuilders

## Guidance for new houses

### Section 2: About your claim

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.

#### Making a claim

To make a claim for new building(s) completed:

- **Before 5 December 2023:** you must do this no more than 3 months after it is completed
- **On or after 5 December 2023:** you must do this no more than 6 months after it is completed

#### New building(s) completed on or after 5 December 2023

You can only make a single claim under the scheme. You must do this no more than 6 months after the building has been completed.

The 6 months start from the date of the completion certification or other evidence that you provide to support completion of the property.

If you cannot make your claim within the 6 months allowed by law, you should contact Customs and Immigration explaining the reasons for the delay. You can't make a second claim if you choose a date earlier than the completion certificate and use other evidence of completion.

If you have already submitted a claim form, you can send additional information or invoices for either a claim which:

- has not yet been paid
- has been paid — you should do this no later than 4 years after the conversion has been completed

You must include your claim reference number for all additional information.

#### VAT wrongly charged?

If you have been wrongly charged VAT, you cannot claim it back from IOM Customs & Immigration. You should raise the matter with the supplier of the goods who charged you the VAT.

You will only be able to recover VAT on eligible building materials (see Section 3). You should not be charged VAT for construction services provided by any VAT-registered builders or contractors that you employ to do some or all of the work to construct a new property from scratch.

This is because most (if not all) of their services and supplies are eligible for zero-rating. This zero-rate also applies to qualifying building materials that the supplier installs for you.

# VAT Refunds for DIY Housebuilders

## Guidance for new houses

If the builder or contractor has wrongly charged VAT on construction services, 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.

### Services

You cannot use this Scheme to recover VAT on any services.

As explained above your construction services should be zero-rated, you cannot claim for them under the Scheme. You also cannot claim on:

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

You also need to be aware that if VAT is chargeable it will be at the standard rate (see VAT rates below).

### VAT Rates

VAT rates may change from time to time. The standard rate was 17.5% until 1 December 2008 when it changed to 15%. It remained at 15% until 31 December 2009 after which it reverted to 17.5%. From 4 January 2011 the standard rate is 20%. 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](http://www.hmrc.gov.uk) and further information on the liability of builders' charges is in Notice 708 Buildings and construction.

### Completing the form

The notes below are numbered to correspond with the question number on the claim form.

#### 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 your claim altogether.



# VAT Refunds for DIY Housebuilders

## Guidance for new houses

### 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 17 to correspond with the questions on the claim form.

#### 9. Is the property that you have built a new build?

A new build is a building that has been constructed from scratch. In general, unlike a conversion, it will not incorporate any part of an existing building. This means that where a building is constructed on the site of a pre-existing building it will not incorporate any part of the former building above ground level.

For the purposes of deciding whether your claim is eligible, a façade is any face of a building given special architectural treatment.

So if you are constructing your new house on the site of a former building your claim will not be eligible unless:

- you have demolished the pre-existing building to ground level (you may retain cellars, basement and the 'slab' at ground level), or
- the new building retains no more than one façade (two on a corner site) of the pre-existing building so long as the façade is being retained as an explicit condition in your Planning Permission.

There are other situations where you can claim for a new build (even though it may incorporate part of a pre-existing building such as party walls) and you have either constructed:

- a semi-detached building
- a terraced building where the existing house in a terraced row is completely demolished (except for a façade that is being retained because it is explicitly required by statutory planning consent) and the new house 'infills' the space where it once stood, or
- an enlargement or extension of an existing building that creates an additional dwelling providing that the additional dwelling is contained entirely within the area of the extension or enlargement.

There must be no internal access between the two buildings.

If you are satisfied that your work is for a new build, tick 'Yes' and go to question 10.

If you have ticked 'No' you will only be eligible to make a claim if you can answer 'Yes' to question 10 (or you are carrying out a conversion for which you will need another form – see page 3 for details).

# VAT Refunds for DIY Housebuilders

## Guidance for new houses

### 10. Is your claim for the fit-out and finish of a building shell?

If you have purchased your building as a 'shell' from a developer, or had the 'shell' built for you, you can claim back the VAT paid on the fitting out costs.

If you have answered 'No' to questions 9 and 10 you will not be eligible to make a claim using this form.

A shell is a building that is structurally, but not functionally, complete. It will possess all the basic structural features (such as the walls, roof, doors, windows and utilities connections) but will lack some or all of the facilities that will enable it to function as a modern dwelling. This will include work to install fixtures and fittings such as kitchen furniture and other essential features. If the only work required to be done is to decorate the building, the house is considered to be both structurally and functionally complete and VAT on the costs of decoration may not be recovered.

We will need documentary evidence demonstrating that the property was handed over to you as a 'shell'. Examples of evidence include:

- the Building Agreement
- the purchase contract
- handover documents
- a 10-year home warranty 'homeowner's endorsement schedule'.

### 11. Has the work been done on a completed dwelling purchased from a developer, builder or private vendor?

You cannot claim for extra work that is done to a completed building that you have purchased from a builder or developer.

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.

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

If you have ticked 'No', go to question 12 which should be answered together with all remaining questions.

# VAT Refunds for DIY Housebuilders

## Guidance for new houses

### 12. Has Planning Permission been granted for your new build?

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.

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

### 13. Do the terms of your Planning Permission (or similar permission) prevent the separate disposal or separate use of the new building from any other pre-existing buildings?

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 building in its own right. The building must possess that status independently.

Examples of buildings that do not qualify include:

- annexes
- extensions
- any other form of ancillary structure or building which cannot be disposed of or used separately
- any dwelling whose separate use or separate disposal is restricted to a specific business or piece of land.

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

**Important:** you should send the certificate to us with your claim form.

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

- a habitation letter from the local authority, 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.'

A building is normally considered to be completed when it has been finished according to its original plans.

# VAT Refunds for DIY Housebuilders

## Guidance for new houses

### 15. 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)
- all of the plans of the detached garage(s) in your claim, see note 17 for guidance about ineligible areas.

### 16. 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 constructed 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.

If you are acting on behalf of a self-builder who has died we need the 'Grant of Representation' (Probate) document. This is required for VAT purposes. It proves that you have the court's authority to deal with the deceased person's estate.

You can find out the details about the above on the following website:

<http://www.courts.im/courtprocedures/willsandprobate>

### 17. Are you claiming for any other building(s)?

In general, you cannot claim for any work that has been carried out on other buildings within the site as these do not form part of the eligible building work. Nor can your claim include buildings that are yet to be constructed. This means you cannot claim VAT back on materials used on the construction 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.

As these buildings/additional rooms do not qualify under the Scheme please show us how you have deducted the VAT from your claim. Examples of calculating the figure include using the floor area or identifying specific invoices. You can use your own method providing it is fair and reasonable.

The only other building 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 constructing, and
- intended to be used at the same time as the building you are constructing.

# VAT Refunds for DIY Housebuilders

## Guidance for new houses

### Part C: Details of the property that has been constructed

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

Remember, before you start filling in the schedules:

- You can only claim for building materials and cannot claim for services.
- When completing the next parts of the form (Parts D and E) you will find it useful to refer to Section 3 which provides examples of goods that you can, and cannot claim for.
- The services of constructing a new house should have been zero-rated and you will not be refunded VAT if it has been wrongly charged.

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 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).

# VAT Refunds for DIY Housebuilders

## Guidance for new houses

**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 F of the claim form under Summary (see below).

### **Part E: Details of the goods for which you will be claiming back VAT**

(Where VAT has not been shown separately on the invoices and VAT will be claimed back at the standard rate)

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).

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.

### **Completing Part E**

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 work out the VAT for 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.

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. See below for the standard rates applicable to different periods.

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

# VAT Refunds for DIY Housebuilders

## Guidance for new houses

### How to calculate the VAT

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

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

#### Examples

The standard rate which applied for the period to 30 November 2008 (also applicable to the period from 1 January 2010 to 3 January 2011) was 17.5%:

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

The *standard rate* which applies from 1 December 2008 to 31 December 2009 was 15%:

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

The *standard rate* which applies for the period from 4 January 2011 is 20%: Tax inclusive amount x  $\frac{1}{6}$  = VAT at 20%

The totals calculated should be entered in the appropriate box of the schedule provided (Box E for Part E).

### Part F: Sending in your claim form

This section is divided into three sub-sections as follows:

- A summary
- A checklist, and
- The declaration

**Remember:** You must submit the claim no later than six months after the construction work has been completed.

#### 21. 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 show the VAT paid separately.
- Add the totals of the amounts from Parts D and E to form the total of your claim.

# VAT Refunds for DIY Housebuilders

## Guidance for new houses

**Note:** If you have invoices for more than one standard rate of VAT (eg. 20% and 17.5%) and have prepared a schedule for each, add the totals together before entering the total amount from Part E in the appropriate box.

### 22. Give your bank account details

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

### 23. 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 per the notes for question 12, 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 14.

- **A full set of building plans**

As explained in the notes for question 15.

- **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 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.

### 24. Do you give you authority for us to discuss your claim with you agent or accountant?

By 'agent' we mean anyone who has helped you complete this form or who you want to be able to discuss your claim with us. Please note that if you ask someone to contact us about your claim and they are not authorised as your 'agent', we will not be able to speak to them. An 'agent' could be a bookkeeper or accountant or a family member.



# VAT Refunds for DIY Housebuilders

## Guidance for new houses

### 25. Declaration

These notes tell you which buildings, services and materials qualify and what does not. If you require any further assistance, please don't hesitate to contact us either by phone on 01624 648100 or by email to [diy.customs@gov.im](mailto:diy.customs@gov.im).

Check that you have given complete and accurate information and documentation. If you claim when we have explained that you should not, we may take action against you – such as a financial penalty or prosecution.

Please be aware that it is your responsibility, as the claimant, for making sure that the information on the form is accurate and in accordance with the current DIY regulations even when the form has been completed by someone else. IOM Customs and Immigration are not responsible for any guidance or advice given to claimants by third parties.

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

### Submitting a Claim

The VAT 431NB form is designed to be completed electronically and the completed form and supporting documents should be sent to:

Email: [diy.customs@gov.im](mailto:diy.customs@gov.im)

Or by post to: Isle of Man Customs and Immigration, PO Box 6, Custom House, North Quay, Douglas, Isle of Man, IM99 1AG

**Note:** Please don't 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 review your claim within 30 days of receipt, and we will contact you if we need any further information.

If your claim is successful we will contact you to confirm the approved amount. Once you have agreed the approved amount, payment will be made within 14 days.

# VAT Refunds for DIY Housebuilders

## Guidance for new houses

### Section 3: Types of goods you can claim for

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

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

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**

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)
- curtains, blinds (unless they are integral, that is, blinds inside sealed double-glazed window units), carpets
- garden furniture, ornaments and sheds.

# VAT Refunds for DIY Housebuilders

## Guidance for new houses

### Goods (building materials) 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
- 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 materials, 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).

For further information on what you can or cannot claim, you can contact us by phone on 01624 648100 or by email to [diy.customs@gov.im](mailto:diy.customs@gov.im).