

VAT Refunds for DIY Housebuilders

Claim form for Conversions

Notes for the completion of this form

To claim back the VAT you have paid on building materials used for your conversion, answer the questions on this claim form. The information you give at Part B will show us whether you are eligible to claim back the VAT. Refer to the notes that came with this claim form.

This form is designed to be filled in electronically.

Please complete this form electronically and send the completed form to Isle of Man Customs and Immigration by email to: diy.customs@gov.im

Part A Personal details

Answer all the questions in this part. If you leave any answer blank we may reject your claim.

1. Full name, including title (Mr, Mrs, Miss etc).
If a charity, name of charity for whom the building has been constructed

2. If more than one claimant, title and full name of other claimant(s)

3. Contact Number

4. Email Address

5. Address

Postcode

Is this the building you are claiming for?

Yes

No

6. Certified date of completion for the building

7. Date you occupied the building

8. If you or anyone connected with this claim form have an interest or association with a VAT registered business, enter the VAT registration number(s)

Part B Are you eligible to claim?

Refer to the guidance notes.

- | | | |
|--|-----|----|
| 9. Have you converted a non-residential building?
<i>i.e. converting a non-residential building into a dwelling</i> | Yes | No |
| 10. Have you carried out works to a building that has previously been lived in? | Yes | No |
| 11. Have you got evidence that the building has been empty for 10 years or more before work has started? | Yes | No |

If No, you are not eligible to claim.

- | | | |
|---|-----|----|
| 12. Are you 'fitting out or finishing' a converted non-residential building? | Yes | No |
| 13. Has work been done on a completed dwelling purchased from a developer, builder or private vendor? | Yes | No |

If Yes, you are not eligible to claim.

- | | | |
|---|-----|----|
| 14. Has planning permission been granted for your conversion/renovation/alteration works?
<i>To obtain a VAT refund you must provide evidence that the works are lawful and send us a copy of the planning permission.</i> | Yes | No |
|---|-----|----|

If No, explain the reasons why

- | | | |
|---|-----|----|
| 15. Do the terms of your planning permission (or similar) prevent the separate disposal, or separate use, of the converted property from any other pre-existing building? | Yes | No |
|---|-----|----|

- | | | |
|--|-----|----|
| 16. Has a building regulation completion certificate been granted by the local authority or by an approved inspector registered with the local authority building control? | Yes | No |
|--|-----|----|

If No, refer to the guidance notes and give details about what you will be providing

- | | | |
|---|-----|----|
| 17. Have you got your approved plans from your local authority? | Yes | No |
|---|-----|----|

- | | | |
|---|-----|----|
| 18. Are you or a relative intending to live in the property you are claiming for? | Yes | No |
|---|-----|----|

If No, provide the address of the conversion and explain why you have carried out the work

Postcode

19. Are you claiming for any other building(s)? Yes No

If Yes, give details about the other building(s) and explain why.

Continue to complete the rest of this claim form only if you have answered the questions in Part B, have checked the notes and are sure that you qualify for a VAT refund using this scheme.

Part C Details of the property that has been converted

20. What was the building before you started

Type of building
e.g. a house, bungalow, apartment etc.

Is the building detached, semi-detached or terraced?

Number of storeys

Number of reception rooms

Number of bedrooms

Number of bathrooms/en-suites

Number of kitchen/utility rooms

If there are other rooms not described above, tell us how many there are and describe their purpose

21. How many garages do you have/intend to have?

Number of integral

Number of detached

22. Will you be occupying it/them with the property you are constructing? Yes No

If No, explain what you will be doing with them

Part D Details of the goods and services for which you will be claiming back VAT where the VAT amounts are shown separately on the invoice.

Remember: you must send in the original invoices. The invoices should be in your name. If they are not in your name, you must explain why. For further information about how to complete this part, refer to the guidance notes.

Note: The below table is formatted to calculate the total VAT paid at the bottom of the sheet. In order for this to work, the VAT Paid column is formatted to numeric data only, to two decimal places. There is a continuation sheet on the next page if required, or you can provide the requested information in a separate spreadsheet.

Reference/ Invoice Number	Date of Invoice	Description of Invoice Item(s)	Supplier's Name	VAT Paid
Part D Total				

Part D Details of the goods and services for which you will be claiming back VAT where the VAT amounts are shown separately on the invoice. *Continued*

Note: The below table is formatted to calculate the total VAT paid at the bottom of the sheet. In order for this to work, the VAT Paid column is formatted to numeric data only, to two decimal places.

Reference/ Invoice Number	Date of Invoice	Description of Invoice Items	Supplier's Name	VAT Paid
Part D Balance brought forward				
Part D Total				

Part E Details of the goods and services for which you will be claiming back VAT at the standard rate where the VAT amounts are NOT shown separately on the invoice.

Remember: you must provide either the original invoices, or a digital copy of the original invoices. The invoices should be in your name. If they are not in your name, you must explain why. For further information about how to complete this part, refer to the guidance notes.

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Part E Total				

Part E Details of the goods and services for which you will be claiming back VAT at the standard rate where the VAT amounts are NOT shown separately on the invoice. *Continued*

Note: The below table is formatted to calculate the total VAT paid at the bottom of the sheet. In order for this to work, the VAT Paid column is formatted to numeric data only, to two decimal places.

Reference/ Invoice Number	Date of Invoice	Description of Invoice Item(s)	Supplier's Name	VAT Paid
Part E Balance brought forward				
Part E Total				

Part F Details of the goods and services for which you will be claiming back VAT at the reduced rate where the VAT amounts are NOT shown separately on the invoice.

Remember: you must provide either the original invoices or a digital copy of the original invoices. The invoices should be in your name. If they are not in your name, you must explain why. For further information about how to complete this part, refer to the guidance notes.

Note: The below table is formatted to calculate the total VAT paid at the bottom of the sheet. In order for this to work, the VAT Paid column is formatted to numeric data only, to two decimal places. There is a continuation sheet on the next page if required, or you can provide the required information in a separate spreadsheet.

Reference/ Invoice Number	Date of Invoice	Description of Invoice Item(s)	Supplier's Name	VAT Paid
Part F Total				

Part F Details of the goods and services for which you will be claiming back VAT at the reduced rate where the VAT amounts are NOT shown separately on the invoice. *Continued*

Note: The below table is formatted to calculate the total VAT paid at the bottom of the sheet. In order for this to work, the VAT Paid column is formatted to numeric data only, to two decimal places.

Reference/ Invoice Number	Date of Invoice	Description of Invoice Item(s)	Supplier's Name	VAT Paid
Part F Balance brought forward				
Part F Total				

Part G Sending your claim

Refer to the guidance notes to assist you with providing the required information below.

23. Summary

Total amount of VAT claimed from Part D

Total amount of VAT claimed from Part E

Total amount of VAT claimed from Part F

Total amount of VAT to claim back from
Parts D + E + F

24. Bank Account Details

Give us the details of the account into which you would prefer the VAT refund to be sent to.

Full name(s) of account holder(s)

Sort Code

Account Number
(must be at least 8 digits. Lead with zeros if less)

25. Checklist

Have you enclosed the following documents?

Evidence that the building has been empty for
10 years or more before you started work

Yes

No

Full planning permission

Yes

No

OR

Outline planning permission **and** approval
of reserved matters

Note: both documents are required

Yes

No

AND

Completion certificate or other acceptable
evidence

Yes

No

A full set of building plans

Yes

No

Original invoices
Filed in the same order as listed on the schedules

Yes

No

If any of these invoices have not been made out
in your name, explain why in the box provided.

Ensure you send all the requested documents to assist us with processing your claim. Failure to provide the correct documents may result in your claim being rejected.

26. Do you give your authority for us to discuss your claim with your agent or accountant? Yes No

If Yes, give details of the agent or account here

27. Declaration

You must complete this declaration

If you give incomplete or inaccurate information in this claim, we may charge you a financial penalty or prosecute you.

I declare that:

- I am only reclaiming VAT which was correctly charged to me and which I paid on goods or services I bought or imported from a VAT registered supplier
- All the details and information on this form and any accompanying documents are correct
- I have read the guidance notes

VAT Registered Persons

I confirm no other claim has been or will be made for these supplies and where the purchase of goods has been invoiced to my VAT registered business, **I have not and will not claim** this VAT through my VAT return.

Electronic Signature Acknowledgment - By clicking the signature box below, you are signing the document electronically. You agree that your electronic signature has the same legal validity and effect as your handwritten signature on the document, and that it has the same meaning as your handwritten signature.

Name

Signature

Date

Name

Signature

Date

Privacy Notice

The Treasury collects information about you in order to administer taxation and carry out other functions for which it is responsible (e.g. National Insurance, customs and excise duties, property rates, social security benefits, state pensions and legal aid etc.), and for the detection and prevention of crime.

Whilst that information will primarily be provided by you, where the law allows we may also get information about you from other organisations, or give information about you to them. This may be to check the accuracy of the information provided, prevent or detect crime or protect public funds in other ways. These organisations may include other government departments, the police and other agencies.

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Official Use Only

Claim reference number