

Value Added Tax

VAT Refunds for DIY Housebuilders

Claim Form for Conversions

To claim back the VAT you have paid on building materials and services 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. If you are not sure how to answer a question, please phone 648100. Please complete this form in black ink and use capital letters.

Send the completed form and supporting documents to Isle of Man Customs & Excise, PO Box 6, Custom House, North Quay, Douglas, Isle of Man, IM99 1AG.

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 your title (Mr, Mrs, Miss etc).

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

3 Your daytime contact phone numbers.

4 Your Address

 Postcode

Is this the building you are claiming for?

No

Yes

5 Your National Insurance Number

6 Certified date of completion for the building *(if you do not have a completion certificate leave blank)*

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)

B Are you eligible to claim?

Refer to the guidance notes.

9 Have you converted a non-residential building? *By conversion we mean converting a non-residential building into a dwelling.* No Yes

10 Have you carried out works to a building that has previously been lived in? No Yes

11 Have you got evidence that the building has been empty for 10 years or more before works started? No Yes

If No, you are not eligible to claim.

12 Are you 'fitting out or finishing' a converted non-residential building? No Yes

13 Has work been done on a completed dwelling purchased from a developer, builder or private vendor? No Yes

If Yes, you are not eligible to claim.

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

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? No Yes

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? No Yes

If No, refer to notes and give details about what you will be providing instead.

17 Have you got your approved plans from your Local Authority? No Yes

18 Are you intending to live in the property you are claiming for? No Yes

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

19 Are you claiming for any other building(s)?

No

Yes

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

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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.

C Details of the property that has been converted?

20 What was the building before you started your works?

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Type of building (*For example, barn conversion, house, apartment/flat, etc*)

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Is the building detached, semi-detached, terraced?

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Number of storeys

--

Number of reception rooms

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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

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21 How many garages do you have (or intend to have)?

Number of integral

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Number of detached

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22 Will you be occupying it/them with the property you are constructing?

No

Yes

If No, explain what you will be doing with them

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G Sending in your claim

23 Summary *To check what is needed here, refer to the notes.*

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 details of the account into which you would prefer us to send your VAT refund*

Full name(s) of account holder(s)

Sort code

Account number *(Must be at least 8 digits. Lead with zeros if less)*

25 Checklist

Make sure you send all documents as requested to help us deal with your claim quickly. If you do not provide us with the correct documents we may reject your claim.

Have you enclosed the following documents?

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

No

Yes

Full Planning Permission

No

Yes

OR

Outline Planning Permission **and** Approval of Reserved Matters
Note both documents are needed

No

Yes

And

Completion Certificate or other acceptable evidence

No

Yes

A full set of building plans

No

Yes

Original invoices *filed in the same order as listed on the schedules*

No

Yes

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

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

If Yes, give details of your agent or accountant here.

27 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/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 attached 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.

Signature(s)

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