

How to claim for a VAT refund for a new build

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 (which is included).

Section 1 - About the Scheme includes a brief summary about the VAT Refund Scheme.

Section 2 - About your claim will help you answer the questions on the claim form. The notes are numbered to correspond with the question numbers 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 - Types of goods you can claim for explains which types of building materials you can (and cannot) claim for.

This claim booklet is only for use by people who are constructing new builds

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.

Conversions

Note, if you are converting an existing building into a dwelling, you must not use this form. You can either download the claim pack VAT431C *How to claim a VAT refund for converting an existing building into a dwelling* from www.hmrc.gov.uk or request it by phone from the Helpline on **0845 010 9000**.

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:

- are constructing a new dwelling not for business purposes but to be used either by you or your relatives as a principal place of residence, or
- have bought a new building as a 'shell' from a developer and are fitting it out to completion, as a principal place of residence for either you or your relatives; or
- are constructing 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:

- are constructing a property that either you, or your relatives, cannot live in throughout the year or cannot use as a principal place of residence
- are constructing a property that, because of a condition in the Planning Permission, cannot be sold separately or used separately from another property, or
- are constructing 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.

Other types of building works eligible for the Scheme

You **are eligible** to claim under this Scheme if you:

- are converting a previously non-residential property into a principal place of residence for either you or your relatives
- are converting a previously residential property, that has not been lived in for the last ten years or more into a principal place of residence either for you or your relatives, or
- have bought a converted building as a 'shell' from a developer and are fitting it out to completion as a principal place of residence either for you or your relatives.
- are carrying out any one of the above conversions and the completed building is intended to be used for a Relevant Residential Purpose so long as it is not for business purposes.

However, to claim back VAT for a conversion you will need to complete another set of forms. For further details see page 1.

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.

Need help?

If you are not sure whether you qualify for the DIY Housebuilding Scheme, phone the Helpline on **0845 010 9000** before you make a claim.

Section 2 About your claim

Important

You can only make one claim and your claim must be made within three months of the building having been completed.

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.

VAT wrongly charged?

If you have been wrongly charged VAT, you cannot claim it back from HMRC. 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 cannot use this Scheme to recover VAT on services. You also need to be aware that if VAT is chargeable it will be at the standard rate (see VAT Rates below).

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.

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.

VAT Rates

VAT rates may change from time to time. As of 15 August 2009, the standard rate for VAT is 15% but this is due to increase to 17.5% on 1 January 2010.

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 and further information on the liability of builders' charges is in Notice 708 *Buildings and construction*. If you are in any doubt, phone the Helpline on **0845 010 9000**.

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 the claim altogether.

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.

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 1 for details).

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.

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.**

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

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 an **Approval**) then we will need to see **both** documents.

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 building?

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 from any other property.

If the property is an annexe, extension, or any other form of ancillary structure or building which cannot be disposed of or used separately from another dwelling, then it does not have independent status and cannot qualify for a refund under this Scheme.

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?

A building is normally considered to be completed when it has been finished according to its original plans. Where there is doubt, it may be regarded as still being under construction until the date that the local planning authority issues a Certificate of Completion.

You should send the certificate to us with your claim form.

Remember that you can make only one claim for the VAT and the claim must be made no later than three months after the construction work is completed.

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

- a habitation letter from the local authority (in Scotland, a temporary habitation certificate), or
- in England and Wales, a *VOA: Notice of making a New Entry into the Valuation List*, or
- in Northern Ireland, a District Valuer's Certificate of Valuation
- in Scotland, a Joint Valuation Board Notice of Tax Banding, 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.'

- 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 us copies of:
- the external elevations (what your property looks like on the outside)
 - internal layout plans of all floors (what rooms your property contains).
- 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.
- 17 Are you claiming for any other building(s)?
In general, you cannot claim for any work that has been carried out on outbuildings as these do not form part of the eligible building work. This means you cannot claim VAT back on any 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.
- The only outbuilding 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 that you are constructing.

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 make sure 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).

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 G 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. (Current standard rates claimed for are 17.5% and 15%).

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

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 two different formulae to calculate VAT where it is not shown on the invoice. There are two possible rates.

Examples

The *standard rate* which applies to the periods to 30 November 2008 and from 1 January 2010 is 17.5%:

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

The *standard rate* which applies for the period from 1 December 2008 to 31 December 2009 is 15%:

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

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 part is divided into three:

- a summary
- a checklist, and
- the declaration.

Remember

You can only send in one claim and that claim must be submitted no later than three months after the work of construction has been completed.

If you decide to submit a claim before the dwelling is officially 'signed off' by the Building Regulations Inspector, you will not be able to submit an additional claim for that property.

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 do not show the VAT paid separately.
- Add the totals of the amounts from Parts D and E to form the total of your claim.

Note

If you have invoices for both standard rates of VAT (at 17.5% and 15%) and have prepared a schedule for each, add the two totals together before entering the total 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 the notes for question 12 say, this must be either:

- the **Full Planning Permission**, or
- the **Outline Planning Permission** and the **Approval of Reserved Matters**.

Evidence that the work of construction 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 We will only confer with your agent if you authorise us to do so.

25 Declaration

Check that you have given complete and accurate information in this claim. This is very important because if you give incomplete or inaccurate information in your claim, we may charge you a financial penalty or prosecute you.

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

Send the completed form and documents to us at:

HMRC DIY Claims Unit

Two Broadway
Broad Street
Five Ways
Birmingham
B15 1BG

Do not 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 acknowledge your claim within five working days of receiving it. When we contact you we will tell you your claim reference number. We may also ask you any questions we have about your claim.

We aim to deal with your claim within six weeks of receipt, unless we need more information from you.

If your claim is successful, we will write to tell you when you can expect to receive your VAT refund from the National Payment Centre.

**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:

<i>Condition</i>	<i>Description</i>
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

Goods that 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), mirrors
- curtains, blinds, carpets
- garden furniture and ornaments and sheds.

Goods (building materials) you can claim for

Goods that 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

the list continues to the next page

- 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 installations, 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 for, phone the Helpline on **0845 010 9000**.

Do not 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.

Official use only
 Claim reference number

To claim back the VAT you have paid on building materials used to construct your new house, 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, phone the Helpline on **0845 010 9000**.

A Personal details

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

- 1** Your full name, including your 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** 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

DD MM YYYY

- 7** Date you occupied the building

DD MM YYYY

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

B Are you eligible to claim?

Refer to the guidance notes

- 9** Is the property that you have built a new build?
By new build we mean a building that has been constructed from scratch which does not incorporate any part of an existing building

No Yes

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

No Yes

If you have answered No to questions 9 and 10 you will not be eligible to claim

- 11** Has the 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

- 12** Has Planning Permission been granted for your new build?
To obtain a VAT refund you must provide evidence that the works are lawful and send to us a copy of the Planning Permission

No Yes

- 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 building?

No Yes

- 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?

No Yes

If No, give details about what you will be providing instead

Claimant: enter your full name here

15 Have you got your approved plans from your Local Authority?

No Yes

16 Are you intending to live in the property you are claiming for?

No Yes

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

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

No Yes

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

C Details of the property that has been constructed

18 Type of building

For example, a house, bungalow, apartment/flat, etc.

Is the building detached, semi-detached, 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 below

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

Number of integral

Number of detached

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

No Yes

If No, explain what you will be doing with them

Continue to complete the rest of this claim form only if you have answered questions 9 to 17, have checked the notes and are sure that you qualify for a VAT refund using this scheme.

Claimant: enter your full name here

D Details of the goods supplied to you for which you will be claiming back VAT where the VAT amounts are shown separately on the invoice *Continued*

Reference/ invoice number	Date of invoice	Description of invoice item	Supplier's name	VAT paid
			Balance brought forward	

D Total

F Sending in your claim

Summary, checklist and declaration

21 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 to claim back from parts D + E

£ .

22 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

23 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?

Full Planning Permission No Yes

Or

Outline Planning Permission and Approval of Reserved Matters No Yes

Note: **both** documents are needed

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 the invoices have not been made out in your name, explain why in the box provided below

24 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

25 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 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.

Charity builders

The building being claimed for is to be used solely for the purpose of the charity named in question 1 of this claim form.

Signature(s)

Date DD MM YYYY