STATUTORY INSTRUMENTS

2023 No. 1201

VALUE ADDED TAX

The Value Added Tax (Refunds to "Do-It-Yourself" Builders) (Amendment of Method and Time for Making Claims) Regulations 2023

Made - - - -	*10th November 2023*
Laid before the House of Commons	*13th November 2023*
Coming into force - -	*5th December 2023*

The Commissioners for His Majesty's Revenue and Customs make these Regulations in exercise of the powers conferred by section 35(2) of the Value Added Tax Act 1994(**a**) and section 132 of the Finance Act 1999(**b**).

Citation, commencement and effect

1.—(1) These Regulations may be cited as the Value Added Tax (Refunds to "Do-It-Yourself" Builders) (Amendment of Method and Time for Making Claims) Regulations 2023 and come into force on 5th December 2023.

(2) These Regulations have effect in relation to claims made on or after 5th December 2023.

Amendments to the Value Added Tax Regulations 1995

2.—(1) The Value Added Tax Regulations 1995(**c**) are amended as follows.

(2) In regulation 4B(1)(**d**)—

(a) omit the "and" after sub-paragraph (i);

(b) after sub-paragraph (j), insert—

"; and

(**a**) 1994 c. 23 ("VATA"); section 96(1) of VATA defines "the Commissioners" as meaning "the Commissioners of Customs and Excise" and "regulations" as meaning regulations made by the Commissioners under VATA. The functions of the Commissioners of Customs and Excise were transferred to the Commissioners for His Majesty's Revenue and Customs by section 5(1) of the Commissioners for Revenue and Customs Act 2005 (c. 11), section 50 of which provides that a reference to the Commissioners of Customs and Excise shall be taken as a reference to the Commissioners for His Majesty's Revenue and Customs. Section 35(2) was amended by paragraph 4 of Schedule 29 to the Finance Act 2012 (c. 14).

(**b**) 1999 c. 16; section 132 was amended by paragraph 156 of Schedule 17 to the Communications Act 2003 (c. 21) and article 6(2)(b) of S.I. 2011/1043.

(**c**) S.I. 1995/2518 ("the Value Added Tax Regulations"); for relevant amendments see footnotes below.

(**d**) Regulations 4A and 4B were inserted into S.I. 1995/2518 by S.I. 2012/1899. Regulation 4B was amended by S.I. 2013/701 and S.I. 2014/548. Regulation 4A allows communications with the Commissioners that are specified in regulation 4B to be made by means of an electronic communications system so long as that system takes a form approved by the Commissioners in a specific or general direction. The relevant direction can be found at https://www.gov.uk/government/collections/electronic-business-commissioners-directions--2 .

(k) claim(**a**) under regulation 201(**b**) (claim for refund of VAT made pursuant to section 35(**c**) of, or paragraph 18A of Schedule 9ZA(**d**) to, the Act(**e**).”

(3) Regulation 201 is renumbered as paragraph (1) of that regulation and is further amended in accordance with paragraph (4) of this regulation.

(4) In paragraph (1) (as renumbered)—

(a) for sub-paragraph (a) substitute—

“(a) furnishing to the Commissioners no later than 6 months after the completion of the building a claim on such relevant form as may from time to time be specified in a notice published by the Commissioners, containing the full particulars required therein(**f**), and”;

(b) in sub-paragraph (b)—

(i) omit sub-paragraph (ii);

(ii) omit the “and” at the end of sub-paragraph (iv);

(iii) after sub-paragraph (v), insert—

“, and

(vi) where the claim relates to a residential conversion from a derelict building or shell, such evidence of the non-residential status of the building prior to its conversion as may be specified by the Commissioners in a public notice.”

(c) after paragraph (1) (as renumbered), insert—

“(2) A notice published from time to time by the Commissioners under paragraph (1)(a) may specify different forms for different purposes.”.

(5) Omit regulation 201A(**g**).

Justin Holliday
Joanna Rowland

10th November 2023 Two of the Commissioners for His Majesty’s Revenue and Customs

(**a**) See definition of “claim” in regulation 200 of the Value Added Tax Regulations. Regulation 200 was amended by S.I. 2020/1545.

(**b**) Regulation 201 was amended by S.I. 2009/1967.

(**c**) Section 35 was amended by section 30 of the Finance Act 1996 (c. 8), paragraph 4 of Schedule 29 to the Finance Act 2012 (c. 14), section 43 of, and paragraph 37 of Schedule 8 to, the Taxation (Cross-border Trade) Act 2018 (c. 22) and S.I. 2001/2305.

(**d**) Schedule 9ZA was inserted into VATA by paragraph 2 of Schedule 2 to the Taxation (Post-transition Period) Act 2020 (c. 26). Paragraph 18A was inserted into Schedule 9ZA by S.I. 2020/1544 and amended by S.I. 2021/1165.

(**e**) See definition of ‘the Act’ in regulation 2(1) of the Value Added Tax Regulations.

(**f**) The public notice and forms for making claims are available at https://www.gov.uk/vat-building-new-home. Hard copies of the notice and paper forms are available free of charge on request from the DIY and House Building VAT Enquiries Team, telephone 0300 322 7073.

(**g**) Regulation 201A was inserted into S.I. 1995/2518 by S.I. 2009/1967 and substituted by S.I. 2012/1899.

EXPLANATORY NOTE

(This note is not part of the Regulations)

These Regulations, which come into force on 5th December 2023, have effect in relation to claims made on or after 5th December 2023. They amend the Value Added Tax Regulations 1995 (S.I. 1995/2518) to permit "do-it-yourself" builders to file refund claims electronically using an electronic communications system approved by the Commissioners in a specific or general direction. The relevant direction can be found at https://www.gov.uk/government/collections/electronic-business-commissioners-directions--2. These Regulations also extend the time limit for filing refund claims to 6 months. Where a claim relates to a residential conversion from a derelict building or shell, a claimant must provide such evidence to accompany the claim as may be specified by the Commissioners for HMRC in a public notice. The Regulations provide that a claimant is to make a claim on such relevant form as may from time to time be specified in a public notice published by the Commissioners. The public notice and forms for making claims are available at https://www.gov.uk/vat-building-new-home. Hard copies of the notice and paper forms are available free of charge on request from the DIY and House Building VAT Enquiries Team, telephone 0300 322 7073.

A Tax Information and Impact Note covering this instrument will be published on the website at https://www.gov.uk/government/collections/tax-information-and-impact-notes-tiins#tiins-published-from-january-2017.

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