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VAT Guidance

Consumers/Clients

Construction Projects New Build & Refurbishments

This guide has been compiled from data readily available on the HMRC website. It is intended as a means of identifying various reference links to HMRC information.

Building Options Limited is not qualified or authorised to issue financial advice. We always recommend that any proposals are discussed with a Chartered Accountant / Tax Advisor. Building Options Limited accepts no liability for actions or consequences arising out of the use of this information.

Consumers/Chemis	
Building a new home and VAT	https://www.gov.uk/vat-building-new-home
Work for Disabled People	https://www.gov.uk/vat-builders/disabled-people
Notice 708 Buildings and Construction	https://www.gov.uk/government/publications/vat-notice-708-buildings-and-construction/vat-notice-708-buildings-and-construction#what-relevant-residential-purpose-means

VAT Refunds on Self-Build New Homes http://www.hmrc.gov.uk/vat/sectors/consumers/new-home.htm https://www.gov.uk/vat-building-new-home/how-to-claim

http://www.hmrc.gov.uk/forms/vat431nb.pdf

Builders & Developers

VAT for Builders https://www.gov.uk/vat-builders

https://www.gov.uk/vat-builders/disabled-people

Notice 708 Buildings and Construction https://www.gov.uk/government/publications/vat-notice-708-buildings-

and-construction/vat-notice-708-buildings-and-construction#what-

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