Practice

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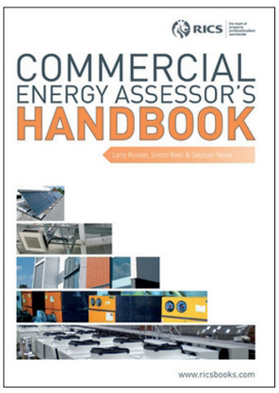

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Conversion care

Surveyors acting for clients looking to convert commercial property to a care home should remember that the cost of the building work might be subject to VAT at 5% rather than 17.5 %. However, if the conversion costs are incurred by someone who is intending to operate the care home themselves, then they are unlikely to get back any of the VAT on the conversion work.

Furthermore, there are limitations on the types of residential care accommodation that qualify. As well as homes for the elderly, projects that convert property into residential accommodation for people with disabilities, mental disorders and drug addictions, children's homes, hospices, boarding school and the armed forces can all benefit from the 5% VAT rate. However, work done on a conversion to a hospital will not qualify for the reduced rate.

In reality it can be difficult to find a builder who is happy to charge the 5% rate. This usually stems from a fear of falling foul of some of HMRC's 'small print' exclusions and being liable for paying back the remaining 12.5% to them. In practice, and perhaps not without good reason, many builders will often only apply 5% if written permission has been obtained from HMRC.

But HMRC's current practice is not to give written guidance where they believe their published material sufficiently covers the issue. Their VAT Notice 708, which deals with this subject, is however more than 100 pages long.

It would appear that HMRC expects builders to have an in-depth knowledge of VAT.

Steve Foster, Principal, Shipleys LLP

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