



Refund for UAE Nationals Building New Residences

VAT Guide | VATGRH1

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1. Brief overview of this user guide

This guide has been prepared to help you successfully complete your VAT Refund Request for building a new residence (“Refund Request”) if you are a natural person who is a national of the United Arab Emirates.

All references to articles in this Guide are to the Federal Decree-Law No. 8 of 2017 on Value Added Tax (“VAT Decree-Law”) or Cabinet Decision No.52 of 2017 on the Executive Regulation of the Federal Decree-Law No 8 of 2017 on Value Added Tax and its amendments (“the Executive Regulation”), unless the context indicates otherwise.

This guide is issued in accordance with Article 73 of the Executive Regulation and provides general guidance concerning the application of the Decree-Law and Executive Regulation in respect of refunds for UAE Nationals building a new residence in the United Arab Emirates. This guide does not deal with all the legal detail associated with VAT and is not intended for legal reference. This guidance is not legally binding on the FTA, but is intended to provide assistance in understanding and applying the VAT legislation as it applies to UAE nationals building a new residence.

The Federal Law No 7 of 2017 on Tax Procedures and Cabinet Decision No 36 of 2017 on the Executive Regulation of Federal Law No 7 of 2017 on Tax Procedures (collectively referred to as TP Law) regulates the administration of all Federal tax laws in the UAE. This law applies to tax procedures related to the administration, collection and enforcement of tax by the FTA.

The VAT Decree-Law and Executive Regulation must therefore be read together with the provisions of the TP Law (for example both the TP Law and VAT Decree-Law contain requirements in respect of record keeping which must be complied with). This guide must therefore be read in the context of the TP Law and any Cabinet Decisions and other official publications issued in connection with any general tax procedure matter.

If you have additional questions on the Special Refund Request, please contact us at info@tax.gov.ae.



2. About the New Residences Refund Request

2.1 How does it work?

Where a UAE National owns or acquires land in the UAE on which he / she builds or commissions the construction of his / her own residence, he / she is entitled to request a special refund from the FTA for the VAT incurred on certain expenses related to the construction of a new residence, subject to certain conditions stated in Article 66 of the Executive Regulation.

Firstly, a New Residence VAT Refund Request should be submitted to the FTA (the “Refund Request”) on the FTA e-Services portal along with the requested supporting documentation, including the details of the applicant and property. The application will be reviewed by the FTA to check the eligibility of the applicant to make the claim. A reference number will be provided by the FTA and additional information may be requested or the application may be rejected.

If the initial assessment of the application is successful (i.e. the applicant is eligible for a refund), additional documentation will be requested, either by the FTA or by a Verification Body (appointed and authorised by the FTA), to perform the review of the supporting documentation for the purposes of the claim. If additional information was requested, the required information should be uploaded on the e-Services portal.

You will be notified if your application has been sent to the Verification Body and you can expect that the Verification Body will contact you directly to request additional details and documentation for review.

Once the application is reviewed by the Verification Body, it will inform the FTA of the outcomes of verification. Following this, the FTA will notify the applicant if the refund claim is approved, amended or rejected.

A UAE National may only submit one special refund request per new residence, except in the case of retention payments where an additional application may be submitted. (See paragraph 3.2 for more information).

2.2 What is the meaning of ‘residence’ for VAT purposes?

The term ‘residence’ refers to any building used predominantly as a private home of a natural person, including fixtures and fittings belonging thereto and enjoyed therewith. This would include town houses and villas which comprise at least of cooking and washroom/bathroom facilities in addition to sleeping quarters.

Any subsequent attachment to the residence would not be regarded as a ‘residence’ for purposes of the refund scheme. Detached structures subsequently built on the same plot would also not be regarded as a ‘residence’ for purposes of the refund



scheme, unless that building meets the definition of ‘residence’ stated above on a standalone basis. For example, if-

- a playroom is added to the residence at a later stage, the VAT on the building expenses will not be recoverable under the New Residences Refund Scheme.
- a second house with cooking, washroom, and sleeping facilities is subsequently built on the same plot, the VAT on the related building costs of the second house may be recovered under the New Residences Refund Scheme if all the other requirements are met.

Buildings and units registered for commercial purposes, including hotel apartments, do not qualify as ‘residences’ for purposes of the New Residences Refund.

2.3 Who is eligible?

The claim may only be made by a natural person who is a national of the United Arab Emirates¹ and hold a Family Book.

2.4 What is reclaimable?

For a refund claim to be considered by the FTA, it must meet the following conditions:

Criterion relating to the usage of the building:

Expenses must relate to a newly constructed building which is to be used solely as a residence of the applicant and / or his or her family.² Expenses incurred in relation to any addition or extension of an existing building are not recoverable under the New Residences Refund Scheme.

Criteria relating to the nature of expenses:

VAT may be recovered in respect of the following categories of expenses:³

- Building materials, being goods of a type normally incorporated by builders in a residential building or its site, but not including furniture or electrical appliances; and
- Services provided by contractors, including services of builders, architects, engineers, and other similar services necessary for the successful construction of a residence.

VAT incurred on transport costs and clearing agent fees on importation of building material may be recovered to the extent these costs are incurred directly in connection with building materials to be used for constructing a private residence for a UAE citizen or his family.

¹ Article 66(2)(a) of the Executive Regulation.

² Article 66(2)(b) of the Executive Regulation.

³ Article 66(6) of the Executive Regulation.



Goods and materials are normally considered to be incorporated into a building when they are fixed in such a way that the fixing or removal of those goods would require the use of tools or result in the need for remedial work to the fabric of the building, or cause damage to the goods/materials themselves.

Examples of goods which are not considered to be incorporated into the building include:

- removable appliances;
- furniture such as sofas, tables, chairs;
- landscaping, such as trees, grass and plants;
- swimming pools.

Examples of goods which are considered to be incorporated into the building and would be eligible for a refund of VAT include:

- central air conditioning and split units;
- doors;
- fire alarms and smoke detectors;
- flooring (excluding carpets);
- kitchen sinks, work surfaces and fitted cupboards;
- sanitary units;
- shower units;
- window frames and glazing;
- wiring when embedded inside the structure of the building.

It should be noted that no refunds will be granted for any structures or works that are separate from the newly constructed residence building, unless the separate building meets the requirements of a 'residence' as set out in paragraph 2.2. For example, no refunds for outdoors swimming pools, gardens, or outdoors play areas.

A more detailed list of the types of expenses which may or may not be eligible for a refund is attached in **Appendix 3** to this guide.

NOTE: A claim may not be made in connection with a building that will not be used solely as a residence, for example as a hotel, guest house, hospital or for other similar purposes. Should the building be used for any purpose other than being the residence of a UAE National after receiving the special refund, the FTA will require the applicant to repay any VAT refunded to him as a result of breaching the above condition.



3. When should you submit your application to the FTA?

3.1 Deadline for the application

The Refund Request must be sent to the FTA within 6 months from the date of completion of the newly built residence which is the earlier of the date:

- the residence becomes occupied; or,
- when it is certified as completed by a competent authority in the UAE (the Building Completion Certificate).

It should be noted that the date the residence becomes occupied should be determined based on facts. The applicant is required to obtain and retain documentary proof substantiating the date on which he/she occupied the residence.

In certain limited circumstances, a person may find it impossible to apply for a refund before the lapse of the 6-month period from the date of completion specified above. Consequently, where any of the following events takes place, the date of completion of the new residence may be considered the date on which the relevant event has ended, and this can be evidenced by official certified documents:

- There are reasons which prevent the UAE National from submitting a complete refund claim on time. Such reasons may include, for example, the absence of the UAE National from the UAE due to a military service or illness. It should be noted that the FTA has discretion to accept the reasons provided by the applicant for the inability to submit the application on time.
- There is a legal dispute related to the new residence.
- There are some pending technical issues which require further work for the construction of the new residence to be completed and the residence be ready for occupancy, where the residence has not become occupied even though the Building Completion Certificate has been issued. It should be noted that refurbishment or changes to work previously done would not be regarded as further work for this purpose as only original work on the building will be considered. The FTA has the right to request and review supporting evidence submitted to determine whether this exception would apply in respect of additional services rendered by contractors.

It should be noted that, where an eligible event mentioned above occurred before 4 December 2019, then the date of completion of the new residence will be considered to be 4 December 2019.



3.2 Retention payments

In certain circumstances, a UAE National may be required to make retention payments to its contractors following the expiration of the 6-month period from the date of completion of the new residence. Where the UAE National intends to make such payments, the UAE National should indicate so when filing the initial application for the refund.

Once the UAE National makes a retention payment, he or she will be entitled to submit a subsequent claim to the FTA to recover VAT related to the retention payment. The claim should be made within 6 months from the date of making the payment, and subject to provision of proof thereof, for example, a receipt.



4. Application process

All applications for New Residence VAT Refunds must be submitted via the FTA e-Services Portal. If you have not yet registered an account on the e-Services Portal, please refer to **section 4.1** for guidance on this matter. If you already have a user account on the e-Services Portal, for example if you have registered for VAT in your personal capacity as independent director, please proceed to **section 4.2**.

As part of the refund application process, you would be required to provide the following documents when submitting the Refund Request to the FTA. It is advisable that you have these documents on hand before starting your application:

- copy of the applicant's Emirates ID;
- copy of the applicant's Family Book;
- copy of the declaration letter from funding body if the house is funded by a government body or other funder;
- copy of the property completion certificate and building permit;
- copy of your property site plan;
- documentary proof to support that you own the plot of land in the UAE;
- copy of the letter/certificate issued and stamped by your bank which includes details such as the account holder's name, bank's name and the IBAN;
- other documentations to support the date the building is occupied (if required).

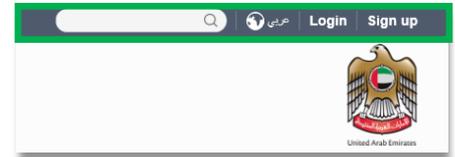
The FTA may require you to provide originals of any documents submitted.

Please note that you only submit one Refund Request per residence, unless the refund is in relation to the retention payment, in which case the same residence will have a total of two Refund Requests.



4.1 Creating your e-Services account (New users)

The first step is to create an e-Services account on the FTA e-Services portal. When you arrive at the FTA website, you will notice in the top right-hand corner of the screen you have the option to either *Sign up* to the e-Services account service, or *Login* to an existing e-Services account.



4.1.1 Sign up

To create an account, simply click on the **Sign up** button on the home page.

To sign up, you must enter an email address and a unique password of 6-20 characters that includes at least:

- one number;
- one letter; and
- one special character (e.g. @, #, \$, %, &, and *).

You must confirm that you are a genuine user by completing the CAPTCHA or alphanumeric verification test that you will see.

Finally, you will be asked to select a security question, provide an answer to it and a hint to recover your password in case you forget it.

Please read and agree to the Terms & Conditions of the FTA in relation to using e-Services and the FTA website before clicking the **Sign up** button.

4.1.2 Verify your e-Services account

Sign up
Welcome to the Federal Tax Authority

Email address

Password must be 6-20 characters long with at least one numeric, one alphabet and one special character such as @, #, \$, %, &, *

Password

Confirm password

Enter security code:

400905

Select security question

Answer

Hint

I agree to the FTA terms and conditions of FTA

Sign up

Already registered? [login here](#)



You will receive an email addressed to your registered email address asking you to verify your email address.

Do this by clicking on the *Click here to verify your email* text in the body of the email that you have received.

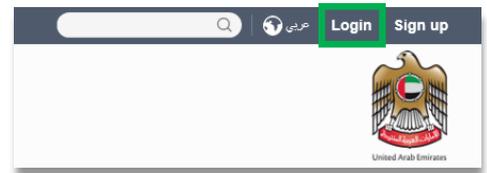
Please **verify your email address within 24 hours of requesting the creation of your e-Services account**, otherwise the verification link will expire, and you will have to sign up again.

Once you have successfully verified your email address, your e-Services account will be created, and you will be invited to Login for the first time.



4.2 Using your e-Services account

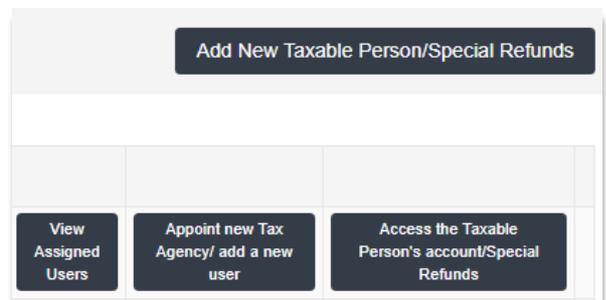
When you arrive at the FTA e-Services portal having already created an online user e-Services account, simply click on the 'Login' button. Enter your registered e-Services username and password when prompted to do so. You will also be asked to complete a CAPTCHA or alphanumeric verification.



The next step is to create a new taxable person account/special refund.

4.3 Creating new taxable person account/Special Refunds

An e-Services registered user can create one or more taxable person accounts / Special Refunds to manage or view their accounts.





In order to do so, go to the Online user Dashboard, and click on the **'Add New Taxable Person/Special Refunds'** button.

Enter the Legal Name of Entity in English and Arabic (kindly ensure that the Legal Name of Entity is the same as the name on your Emirates ID) and then click on **'Create Taxable Person/Special Refunds'** button. The account will be automatically added (i.e. no approval required).

You can then access your account by clicking on the **Access the Taxable Person's account / Special Refunds** button.

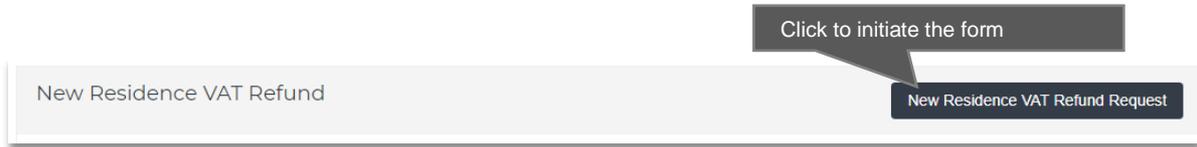
4.4 Applying for New Residence VAT Refund

On the Taxable Person dashboard, you will see a menu item called Special Refunds. Click on **'Special Refunds'** tab to access the Special Refunds dashboard. On the page that opens, click on the **'New Residence VAT Refunds'** tab.



4.5 Submission of the New Residence VAT Refund request form

Initiate the form by clicking on the 'New Residence VAT Refunds' button as shown below.

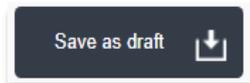


In order to save and review the form completed by you, all mandatory elements of the current section must be completed. Any field that is marked with a red asterisk (*) is **mandatory** and must be completed in order to move to the next section.

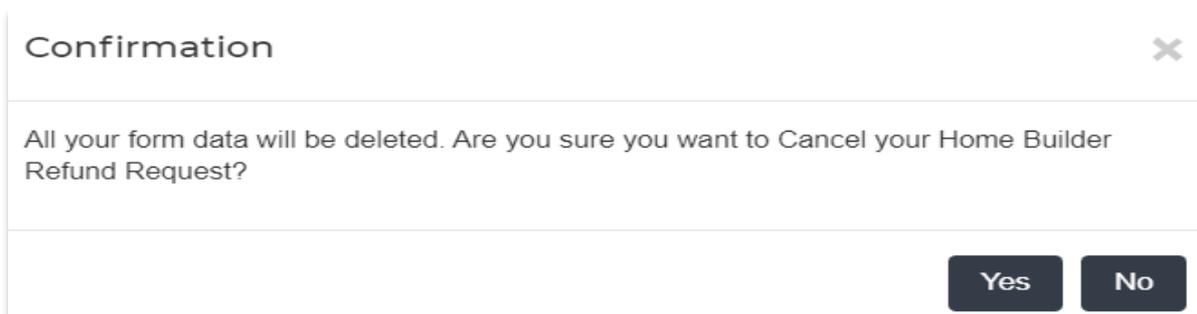


If you attempt to save and review the form without completing the mandatory information in certain fields, you will receive a pop-up message under the relevant field indicating that additional details are required.

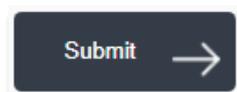
It is recommended that you save your progress as you complete the form. Click on the 'Save as draft' button at the bottom of the screen. **You will be logged out of the system after 10 minutes of inactivity.**



In case you wish to cancel your application at any point before submitting, you can click on the 'Cancel' button at the bottom left hand corner of the screen. On clicking 'Cancel' button you will be asked to confirm and if you click on 'Yes', the form will be deleted.



To submit the New Residence VAT Refund Request form, carefully review all the information entered on the form. After completing all mandatory fields, click the 'Submit' button at the bottom right hand corner of the screen. For details on how to fill the Refund Request, please refer to **Appendix 2**.





The status of your request on the Dashboard will change to “Pending” and you will receive an email from us to confirm receipt of your request.

If the FTA requires any further details from you to assist with the verification of your application, you will receive an email notification setting out the information required from you. Once all the information is received, the FTA will review the application within 5 business days to determine eligibility.

4.6 Reviewing New Residence VAT Refund Requests

NOTE: When you submit the Refund Request along with the above supporting documents, the FTA will send an email setting out any further information required from you. You can review the status of your New Residence VAT Refund Request on your Dashboard on the e-Services portal.

Once your application is reviewed and approved for eligibility by the FTA, it will be forwarded for further checks to the Verification Body. In such a case, you shall receive the result of the eligibility check and the reference number and may be required to submit additional documentations supporting your claim to the Verification Body.

“Verification Bodies” are third parties that have been approved by the FTA to perform a detailed review of the expenditure, invoices and VAT incurred to verify the VAT refund that the applicant will claim. No fees are charged by Verification Bodies for this service to the UAE Nationals.

The additional documents which may need to be submitted to the Verification Body include:

- copies of the construction contract (including addendums);
- copies of the consultancy agreement (including addendums);
- copies of variation orders;
- copies of invoices that include returned items; and
- copies of credit notes.
- lump-sum tax invoices and proof of payments (for example, receipts) provided by the contractor and the consultant to the owner; and
- relevant tax invoices and proof of payments (for example, receipts). Tax invoices should include the name of the owner (i.e. the applicant), valid TRNs and the correct VAT amounts. Simplified tax invoices will not be accepted, for the purposes of claiming refund. Tax invoices issued in the name of a related party / consultant / contractor / agent, must state that they are for the use of the owner and reflect the details of the building (including the plot number) for which the costs were incurred.



The Verification Body may request additional documentations, or original of documents, to complete verification procedures. It will take the Verification Body up to **10** business days from receiving all the required documents to review the documents and report to the FTA. The FTA will make a decision about the application within 10 business days from the date the report was received from the Verification Body. Please refer to section 5 on the time required by the FTA to make the payment following approval.

4.7 Reviewing the progress of your New Residence VAT Refund Request

To review the status of your New Residence VAT Refund Request, click on the Dashboard tab and look in the “Status” column:

New Residence VAT Refund										
										New Residence VAT Refund Request
Reference Number	Full Name in English	Full Name in Arabic	Email Address	Status	Date of Submission	Fund Type By User	Review Process	Requested Refund Amount	Approved Amount	Action
HB2019121254996	HBR Dec 12		youname@domain.com	In Progress Under Review - FTA	12/12/2019	Funder	Internal	10,000.00	0.00	

Status	Explanation
Drafted	The New Residence VAT Refund Request has not been completed or submitted by you.
Pending	The New Residence VAT Refund Request has been received by the FTA and is pending review.
Resubmit	When FTA official requires more information after reviewing the refund request.
In Progress – Under Review FTA	Request is being reviewed by an FTA official.
In Progress – Under Review VB	Request is being reviewed by the Verification Body.
In Progress – Verified FTA	FTA official has verified your application and submitted for approval.
In Progress – Verified VB	Verification Body has verified your application and submitted back to FTA official.
Reviewed	FTA has completed the review of the Refund Request and will be processed shortly.
Reject	The New Residence VAT Refund Request has been rejected.



Approved

The New Residence VAT Refund Request has been approved and the refund amount has been processed.

4.8 Resubmission of special VAT Refund request

When you submit your Refund Form; the FTA may require additional information that needs to be updated or adjusted. Your request will be in the “Resubmit” state. You will receive an email with a list of the information that you need to provide. The FTA may also leave comments in the “Comments with Date” section of the Form.

To resubmit a Form:

- Login to your e-Services online account. The status of the Refund Form will be “Resubmit”.
- Click the **‘Edit’** button.
- Update the information required by FTA.
- Before Form resubmission, you may leave comments for the FTA if required in field “Resubmit Comment” at the bottom of the Form.
- Click the **‘Submit’** button. The updated Form is sent to the FTA for review.



5. Processing of the Refund by the FTA

Once the Verification Body has completed its review, you will receive a notification of the results by email, including the total VAT that will be refunded.

Following the above, the FTA will make the payment within **5** business days from the date the FTA approved the payment to the applicant.



6. Updates and amendments

Date of amendment	Amendments made
August 2020	<ul style="list-style-type: none">• Inserted new Section 2.2 to define 'residence'.• Revised Section 3 on deadlines for application.• Revised Section 4.2 on documents required to be submitted to the Verification Body.• Replaced "Refund Form" with "Refund Request"• Revised Section 2 on process to submit request to refer to e-Services Portal instead of VAT refund form submission via e-mail.• Revised Section 4.2 on documents required for registration on e-Services Portal.• Revised Section 5 to refer to submission via e-Services Portal instead of via e-mail.• Revised Appendices.



Appendix 1 – Completing your Refund Request

You can change the language of the form from English to Arabic. Click on the icon at the top right-hand side of the screen to do so.



For some fields you will see a small icon with an “i” next to the field. Hover the cursor over the icon to read additional information relevant to the completion of the field.

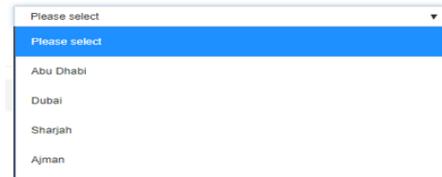
A trade name is a name under which a person conducts a business, other than its legal name. Sometimes, a trade name is called an “Operating Name”.



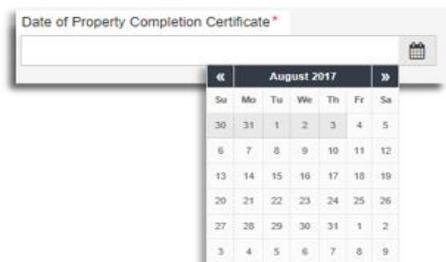
To upload a file, click the ‘Choose Files’ button, select the file on your desktop and click the ‘Open’ button to upload the file. To upload multiple files, repeat this process. To delete a file that has already been uploaded click the small red x.



To complete a field with a drop-down menu, click the downwards pointing arrow to the right of the field and select the option that applies. You will only be able to select one option in most cases.



To complete a field that requires a date, click the Calendar icon to the right of the field and enter the date from the calendar. The date will then appear in the field in dd/mm/yyyy form.





Appendix 2 – Completing your details on the Refund Request Form

The following guidance is designed to help you understand the questions that the form asks for you to complete the form accurately.

About applicant	
Full name (English)	This is your full name in English. This field is mandatory if you are entering the refund form in English. IMPORTANT: It is important that you enter the details accurately. This name must be the same as on your Emirates ID.
Full name (Arabic)	This is your full name in Arabic. This field is mandatory if you are entering the refund form in Arabic. IMPORTANT: It is important that you enter the details accurately. This name must be the same as on your Emirates ID.
Email Address	You must provide the applicant's email address here.
Emirates ID	You must enter your valid Emirates ID.
Upload valid Emirates ID	You must upload a scanned copy of your valid Emirates ID. Accepted file types are PDF, JPG, PNG and JPEG. The individual file size limit is 2 MB.
Family Book number	You must enter your family book number here.
Upload Family Book Copy	You must upload a scanned copy of your Family Book. Accepted file types are PDF, JPG, PNG and JPEG. The individual file size limit is 2 MB.
Are you registered for VAT?	You must answer 'Yes' if you have registered for VAT and a TRN is assigned to you. You must answer 'No' if you are not registered for VAT.
TRN (if you are registered for VAT)	You must enter your TRN number if you answered 'Yes' for the above question.
Have you included the housing costs in your returns?	You must answer this question if you answered 'yes' for the question 'Are you registered for VAT?'. You must answer 'Yes' if the housing costs for which you are seeking the refund have been recovered in your tax returns.



	You must answer 'No' if you have not recovered the housing costs for which you are seeking the refund in your tax returns.
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About the Claim

Request Fund Type	You must choose one of the options for the Request Fund type <ul style="list-style-type: none"> • Personal Fund • Housing Program Fund - You can select this option if your house is funded by a government body, a funder or an entity. • Housing Program & Personal Fund - You can select this option if your house is funded by a government body, a funder or an entity and personally.
Funder Name	If you selected Housing Program Fund or Housing Program & Personal Fund in the above step, then you will need to select the name of the government entity/body which provided you with the housing fund (if applicable)
Upload Funder certificate	If you selected Housing Program Fund or Housing Program & Personal Fund in the options for Request Refund Type, then you will need to upload the declaration letter provided by the funding body as selected in the step above. Accepted file types are PDF, JPG, PNG and JPEG. The individual file size must be less than 5MB.
Date of Property Completion Certificate	Select the date as on the completion certificate of the property. IMPORTANT: You must apply for the New Residence VAT refund within 6 months of this date.
Upload Property Completion Certificate copy	You must upload a scanned copy of the property completion certificate. Accepted file types are PDF, JPG, PNG and JPEG. The individual file size must be less than 5MB.
Upload Building Permit copy	You must upload a scanned copy of your building permit if the property is in Al Ain or Ras Al Khaimah. Accepted file types are PDF, JPG, PNG and JPEG. You can upload multiple files. The individual file size must be less than 5MB.



Address of the newly constructed residential building	
Property plot number	You must enter the plot number of the newly built property for which you are requesting the refund.
Building number (if any)	Please enter the building number of the newly built property for which you are requesting the refund.
Upload Property Site Plan	You can upload a scanned copy of your property site plan. Accepted file types are PDF, JPG, PNG and JPEG. The individual file size limit is less than 5MB.
Street, Area, City and Emirate	Enter these fields with the address of the newly built property for which you are requesting the refund.

Expenses Details	
Total of the tax claimed	This must be the total of the VAT paid on the construction of the property. This will be the requested refund amount.
Have all the materials purchased been used for the construction of the building?	Please answer 'Yes' or 'No'

Banking details of the applicant	
	You must provide your bank details in this section. This must be a bank established in the UAE. IMPORTANT: You must ensure that your account details are accurate. Some accounts cannot receive payments electronically. We recommend that you check with your provider if you are unsure whether your bank has made this facility available to you.
IBAN	This is the International Bank Account Number. You can find this information in your bank account or refer to the designated bank for more details.
Bank Name	Please enter your bank name here.
Bank Branch/Location	Enter the name of the branch or the location of the branch of the bank. If you are having trouble finding this information, please refer to the designated bank for more details.
Account Holders Name	You must enter the name of the account holder accurately.



Account Number	This is your bank account number. You can find this information in your bank account or refer to your bank for more details.
Upload Bank Account confirmation letter/certificate	Upload the letter/ certificate issued and stamped by your bank or a system-generated bank letter, which includes details such as the account holder name (must be the same as the applicant's name), bank's name and the IBAN.

User Comments

Are you planning to apply for a VAT Refund for the retention of the same property later?	If you intend to request for VAT Refund for the retention later, you must tick the checkbox against this question.
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Declarations

I hereby declare that I am the owner (a UAE national) and all the information in this form is correct, and that the new residence for which the New Residence VAT Refund has been requested will be used exclusively by myself or my family members. I acknowledge that the Federal Tax Authority may claim the refund if it finds that I do not meet the specified conditions.	Please tick the check box next to the declaration to confirm that you agree to the declaration terms and conditions.
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Appendix 3 – Expense items eligible / not eligible for refund

Expense items eligible for refund	Expense items NOT eligible for refund
<ul style="list-style-type: none"> • Services of builders • Services of architects • Services of engineers • Supervisory services • Other similar services necessary for the successful construction of the residence • Building materials that make up the fabric of the property (e.g. bricks, cements, tiles, timber) • Central air conditioning and split units • Doors • Decorating materials (e.g. paint) • Dust extractors and filters • Fencing permanently erected around the boundary of the dwelling • Fire alarms and smoke detectors • Flooring (excluding carpets) • Guttering • Other heating systems • Built-in kitchen, kitchen sinks, work surfaces and fitted cupboards • Lifts and hoists • Plumbing materials • Power points • Sanitary units • Shower units • Window frames and glazing • Wiring when embedded inside the structure of the building 	<ul style="list-style-type: none"> • Furniture which is not affixed to the building such as sofas, tables, chairs, bedroom furniture, curtains, blinds, carpets • Electrical and gas appliances, including cookers • Landscaping, such as trees, grass and plants • Free-standing and integrated appliances such as 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 • Electrical components for garage doors and gates (including remote controls) • Garden furniture and ornaments and sheds • Swimming pools • Children play structures