

OPTION TO TAX LAND AND/OR BUILDINGS (ELECTION TO WAIVE EXEMPTION)

NOTIFICATION FORM

ATTENTION – COMPLETE THIS FORM ONLY TO NOTIFY YOUR DECISION TO OPT TO TAX LAND AND/OR BUILDINGS. BEFORE COMPLETION, IT IS STRONGLY RECOMMENDED THAT YOU READ VAT NOTICE 742A (OPTING TO TAX LAND AND BUILDINGS), AVAILABLE FROM THE WEBSITE www.hmrc.gov.uk. A PAPER COPY AND GENERAL GUIDANCE ARE AVAILABLE FROM THE CONTACT CENTRES (0845 010 9000).

**A) PLEASE COMPLETE IN BLOCK CAPITALS USING BLACK INK:
YOUR DETAILS: TAXABLE PERSON (i.e. opter's details):**

Name			
Address			
Postcode			
E-Mail address:		Telephone	
VAT Number		Fax	

B) DETAILS OF THE LAND AND/OR BUILDING TO BE OPTED. Please attach a list if more than one parcel of land/building is to be opted, with effective dates for each.

Building address (or for bare land its specific location and/or a plan showing its location)	
Postcode	
Land Registry Title Number	
Any other reference	
The effective date of this Option to tax (see note*)	

*** THE EFFECTIVE DATE SHOULD BE:**

- NOT MORE THAN 30 DAYS BEFORE THE DATE OF THIS NOTIFICATION; OR
- THE DATE OF THIS NOTIFICATION; OR
- A DATE IN THE FUTURE

C)1 Since 1 August 1989, have you made any exempt supplies of the land or buildings? For example you may have granted an interest in the land or buildings such as a lease, or a licence to occupy or other rights over the land or buildings.

No (If no please complete part D and submit the form)

Yes (If yes please specify below, the exempt supplies of the land or building you have made)

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As you have made previous exempt supplies, prior written permission from HM Revenue & Customs will be required before you can opt to tax unless you meet the conditions for automatic permission set out in VAT Notice 742A, Section 5 "Permission to opt to tax".

C)2 I confirm that I meet the conditions for automatic permission.

YES NO

If yes, please state which specific condition is met

1 2 3 4

If you do not meet the conditions for automatic permission, please write to the address below to request permission providing the information requested in VAT Notice 742A, Section 5 – Permission to opt to tax.

D) SIGNATURE DATE OF NOTIFICATION
PRINT NAME STATUS
(Director, Company Secretary, Sole Proprietor, Partner, Trustee)*

Please note the following:

1. *If this notification is signed by anyone other than these persons (such as an employee or a taxpayer's representative) then a signed letter of authority from one of those persons authorising the signatory to act on their behalf must be submitted to HM Revenue & Customs. You should attach a letter of authority to this notification form if you have not previously submitted one.

Please tick box if a letter of authority is attached

Please tick box if a letter of authority has already been submitted

2. Under certain circumstances it may be possible to revoke your option within 3 months or after 20 years. In both cases you will need HM Revenue & Customs' permission. You should read VAT Notice 742A for more information. We recommend that you retain your records for at least 20 years.
3. If you are registering for VAT and also wish to opt to tax, please send both forms to the appropriate VAT Registration Unit (VRU). For the address of the VRU covering your postcode please telephone the Contact Centres on 0845 010 9000 or see the website www.hmrc.gov.uk. Otherwise, please send all forms or Option to Tax correspondence to:

Option to Tax National Unit
HM Revenue & Customs
Portcullis House
21 India Street
Glasgow
G2 4PZ

Tel: 0141 555 3548/3599 Fax: 0141 555 3367

Data Protection Act 1998

How we use your information

HM Revenue & Customs is a Data Controller under the Data Protection Act 1998. We hold information for the purposes specified in our notification to the Information Commissioner, including the assessment and collection of tax and duties, the payment of benefits and the prevention and detection of crime and may use this information for any of them.

We may get information about you from others, or we may give information to them. If we do, it will only be as the law permits to

- check the accuracy of information
- prevent or detect crime
- protect public funds.

We may check information we receive about you with what is already in our records. This can include information provided by you, as well as by others, such as other government departments or agencies and overseas tax and customs authorities. We will not give information to anyone outside HM Revenue & Customs unless the law permits us to do so. Further information can be found on our website, www.hmrc.gov.uk or in our leaflet *Data Protection*.