

Attention - complete this form only to notify your decision to opt to tax land and/or buildings. Before you complete this form, it is strongly recommended that you read Notice 742A *Opting to tax land and buildings* available from our website, go to www.hmrc.gov.uk

A paper copy and general guidance are available from our advice service on **0845 010 9000**.

Please complete this form in black ink and use capital letters. Send the completed form and supporting documents to the appropriate address as indicated overleaf.

The opter's details

Full name

Phone number

Address

Fax number

Postcode

VAT number *if applicable*

About the land and/or building(s) to be opted

(Please attach a list if more than one parcel of land and/or building(s) is to be opted, with effective dates for each.)

Address. If it is bare land, provide its specific location or attach a plan showing its location.

Postcode

Land Registry title number *this box is optional*

Has a plan been submitted?

No Yes

Please state the effective date of this option to tax.

DD MM YYYY

The effective date should be the date you made your decision to opt, or any future date from which you wish your option to take effect.

Notification must be made within 30 days of the effective date, or such longer period HMRC may allow in a particular case.

Previous exempt supplies

Have you made any exempt supplies of the land or buildings you wish to opt within the period of 10 years ending with the date from which you wish your option to be effective? For example, you may have granted an interest in the land or building such as a lease.

No Yes

If 'No', please complete the declaration and submit the form. If 'Yes', please specify below, the exempt supplies of the land or building you have made.

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 one of the conditions for automatic permission set out in Notice 742A, Section 5, 'Permission to opt to tax'.

I confirm that I meet one or more of the conditions for automatic permission.

No Yes

If 'Yes', please state which specific condition is met.

1 2 3 4

If you do not meet the conditions for automatic permission, please apply for permission to opt to tax by submitting form VAT1614H to the address overleaf.

Declaration

I declare that the information provided on this form is true to the best of my knowledge and belief.

Signature

Print name

Date of notification *DD MM YYYY*

Status (*Director, Company Secretary, Sole Proprietor, Trustee*)*

Please note:

*If this notification is signed by anyone other than these persons then a signed letter of authority authorising the signatory to act on their behalf must be submitted to HM Revenue & Customs. You should attach a letter of authority to this form if you have not previously submitted one. Please note that form 64-8 *Authorising your Agent* does not allow you to sign on behalf of your client.

A letter of authority is attached

No Yes

A letter of authority has already been submitted

No Yes

Are you based outside the UK?

No Yes

If the answer is 'Yes', have you appointed a UK representative?

No Yes

In normal circumstances an option to tax cannot be revoked for at least 20 years from the effective date. We recommend you retain records relating to your option to tax for the period that the option is effective.

Where do I send this form?

Send this form to:

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

Phone **0141 555 3548 / 0141 555 3599**

Fax **0141 555 3367**

Unless

- **you are registering for VAT** and also wish to opt to tax. In this case, please send both forms to the appropriate VAT Registration Unit (VRU) (for the address of the VRU covering your postcode phone our advice service on **0845 010 9000** or go to www.hmrc.gov.uk), or
- **you are based outside the UK** and are registered at the Non-Established Taxable Persons Unit (NETPU). In this case, please send this form to:

NETPU

Ruby House
8 Ruby Place
Aberdeen
AB10 1ZP

Phone **01224 404818**

Fax **01224 401879**