



# HM Revenue & Customs

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lccm (training) Ltd  
2 Swallow Court Kettering P  
KETTERING  
NN15 6XX

**Business, Tax and Customs  
Option to Tax National Unit**  
1 Atlantic Square  
21 York Street  
Glasgow  
G2 8HS

**Phone** 0300 200 3700  
Monday - Friday 8am to 6pm

**Fax** 03000 516 251

**Web** [www.gov.uk](http://www.gov.uk)

**Date** 1 November 2023  
**Our Ref** OTT/279052997/RS  
**VAT number** 786 9449 52

Dear Sir or Madam

**Option to Tax**  
**VAT Registration Number: 786 9449 52**

**Please Note:** Revenue and Customs Brief 01/23 is now available on the gov.uk website and explains the changes in processing option to tax taking place as of **1 February 2023**.

I refer to email correspondence from **Rakesh Rajani** dated **09 October 2023**, concerning the existence of a possible option to tax on the land/property known as:

**4 Brooklands Court, Kettering, NN15 6FD**  
**2 Swallow Court, Kettering, NN15 6XX**

I can confirm that documentation held on file shows that an option to tax on this land and property / or the land and property known as **4 Brooklands Court, Kettering, NN15 6FD** was notified to HM Revenue & Customs. The effective date of the option is recorded as **22 June 2012**

I can confirm that documentation held on file shows that an option to tax on this land and property / or the land and property known as **2 Swallow Court, Kettering, NN15 6XX** was notified to HM Revenue & Customs. The effective date of the option is recorded as **20 December 2001**.

Whilst being able to confirm from our records that an option to tax has been made in respect of the above property, I regret that we are unable to provide a copy of the original documentation.

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If you need extra support, for example if you have a disability, a mental health condition, or do not speak English/Welsh, go to [www.gov.uk](http://www.gov.uk) and search for 'get help from HMRC'.  
Text Relay service prefix number – 18001

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