



# HM Revenue & Customs

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JAM 300 SSAS  
48 CHORLEY NEW ROAD  
BOLTON  
BL1 4AP

## Business Tax Operations Unit VAT Registration Service

Crown House  
Birch Street  
Wolverhampton  
WV1 4JX

Phone 0300 322 7870  
8:00AM TO 5:00PM

Fax 03000546307

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

Date 3 April 2018  
Our Ref 024001651937

Dear Sir or Madam

### VAT - application to register

We've received your application to register for VAT on 8 March 2018.

So that we can complete the application process, we need some more information.

Please complete and send the attached questionnaire and form to the address at the top of this letter by 24 April 2018.

If we don't receive this information by 24 April 2018, we can't process the application and you'll have to apply again.

If you applied to register for VAT because you had become liable to do so, any delay in processing your application doesn't change the date on which you became liable.

You must charge and account for VAT on all your taxable supplies from the date that you are first registered. We may charge you a penalty if you don't tell us when you are required to register for VAT.

If you contact us, we can deal with you more quickly if you quote our reference number and provide a daytime phone number.

Yours faithfully

RT6

Join the millions of taxpayers already using their Personal Tax Account to access a range of HMRC services. It takes just a few minutes to get started, go to [www.gov.uk/personal-tax-account](http://www.gov.uk/personal-tax-account)

To find out what you can expect from us and what we expect from you go to [www.gov.uk/hmrc/your-charter](http://www.gov.uk/hmrc/your-charter) and have a look at 'Your Charter'.

Information is available in large print, audio and Braille formats.  
Text Relay service prefix number – 18001





# HM Revenue & Customs

## Registration reply

Name: JAM 300 SSAS  
Our reference: 222/024001651937  
Team name: RT6

Please answer the questions below and include any additional information we have asked for.

You can give us this information online at [online.hmrc.gov.uk/shortforms/form/VATRegAI](http://online.hmrc.gov.uk/shortforms/form/VATRegAI)

If you need to enclose questionnaires, or you are sending us documents, you can only send these by post or fax.

If you cannot give us this information online, reply to us by post, fax or phone.

If you need to contact us by post, fax or phone, see our details on page 1 of the enclosed letter.

### Information we need

1 Please complete the enclosed property questionnaire and send it to the address on the first page of this letter.

You may find the following link useful, go to [www.gov.uk/government/publications/vat-vat-registration-land-and-property-vat-5l](http://www.gov.uk/government/publications/vat-vat-registration-land-and-property-vat-5l).

2. If you want to opt to tax the land/property, please complete and send us form VAT 1614A 'Option to Tax'. To download this form, go to

[www.gov.uk/government/publications/vat-notification-of-an-option-to-tax-land-and-or-buildings-vat1614a](http://www.gov.uk/government/publications/vat-notification-of-an-option-to-tax-land-and-or-buildings-vat1614a).

We need an original signature on the form, so cannot accept faxes or photocopies.

An Option to Tax is not relevant to all property related VAT applications. Before you complete this form, we recommend that you read VAT Notice 742A 'Opting to tax land and buildings', go to [www.gov.uk/government/publications/vat-notice-742a-opting-to-tax-land-and-buildings](http://www.gov.uk/government/publications/vat-notice-742a-opting-to-tax-land-and-buildings).

Please put your acknowledgment reference number on the form and send it to the address on the first page of this letter.

3. Please tell us what your sources of income are or will be.

Sources of income:

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4. What supplies of goods and/or services are/will you be making which you believe to be taxable for VAT?

Goods/services 

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Please sign the form below. It is important that the above changes are authorised by the chairman, company secretary, director, partner, proprietor, treasurer or trustee. The details can only be amended with the written authority of the registered person.

## Your details

Full name use capital letters

Surname use capital letters

Signature

Date DD MM YYYY

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Capacity in which signed for example, chairman,  
company secretary, director, partner, proprietor, treasurer  
or trustee

## PROPERTY QUESTIONNAIRE

**Name:**

**Acknowledgement Reference:** 222/024001651937

1. I am working (or going to be working) on someone else's land/property as a general builder: **YES / NO**

If YES please go straight to the signature section

If NO please complete sections 2 to 5 below;

2. Who is/will be the beneficial owner of the land or property (i.e. the person(s) who directly receives the benefit of the proceeds from selling, leasing or letting land or buildings?

3 a. TYPE OF PROPERTY; please confirm what you have purchased/leased/rented or intend to purchase/lease/rent (tick ✓)

☐ Land only

☐ Land with buildings

3. b. IF LAND WITH BUILDINGS; is this (tick ✓)

☐ Residential property ☐ Commercial property ☐ Both residential & commercial

4. a. SELLING; If you are selling, or planning to sell, all or part of the land or property (including any property you build or intend to build on the land, please indicate what you intend to do (tick ✓)

- ☐ Develop new commercial property or civil engineering work for sale
- ☐ Sell commercial property or civil engineering work over three years old
- ☐ Sell commercial property or civil engineering work that is less than three years old or only partly constructed
- ☐ Develop new residential property for sale
- ☐ Develop new relevant residential or relevant charitable property for sale
- ☐ Sell, following substantial reconstruction, a listed building which is or will become a dwelling or used solely for a relevant residential or relevant charitable purpose
- ☐ Sell land/property in its current state or following refurbishment
- ☐ Sell a non-residential property which you have converted to residential use
- ☐ Sell an interest in land or property in which you have an option to purchase
- ☐ Other (please give full details)

## PROPERTY QUESTIONNAIRE

**Name:**

**Acknowledgement Reference:** 222/024001651937

4. b. RENTING/LEASING; If you are renting or leasing, or planning to rent or lease, all or part of the land or property (including any property you build or intend to build on the land, please indicate what you intend to do (tick ✓)

- ☐ Develop new commercial property for rental/lease
- ☐ Lease/rent out land or commercial property or civil engineering work in its current state or following refurbishment
- ☐ Develop new residential property for short-lease\*/short-term rental
- ☐ Develop new residential property for long-lease\*
- ☐ Develop new relevant residential or relevant charitable property for long lease\*
- ☐ Following substantial reconstruction, grant a long lease\* in a listed building which is or will become a dwelling or used solely for a relevant residential or relevant charitable purpose
- ☐ Long lease\* a non-residential property which you have converted to residential use
- ☐ Other (please give full details).

**\* Long lease :** In England, Wales and Northern Ireland - a lease for a term that will exceed 21 years. In Scotland - the tenant's interest under a lease for a term of 20 years or more.

**\* Short lease :** In England, Wales and Northern Ireland - a lease for a term that is 21 years or less. In Scotland - the tenant's interest under a lease for a term of less than 20 years.

5. If you are supplying residential property will this be to an unconnected third party at open-market value? **YES / NO**

If NO – please provide a full explanation

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Please note that if your property transaction is not covered by any of the options detailed above you should provide separate, additional information in support of your application.

**N.B.** If you are intending to sell commercial property over 3 years old or to let commercial property these are EXEMPT supplies. To make these supplies taxable, so that you can charge VAT and also recover input tax in relation to the property, you will need to opt to tax. If you wish to do this, and have not already done so, please submit either form VAT1614A – Notification of an option to tax land and/or buildings or alternatively, if you have made previous exempt supplies of the property and do not meet the conditions for automatic permission (see section 5 of VAT Notice 742A), you should apply for permission to opt to tax by submitting form VAT 1614H – Application for permission to opt. For more information please see VAT Notice 742A, VAT Notice 742 and VAT Notice 708.

If you require further help, please call the VAT Advice Line on 0300 200 3700.

PROPERTY QUESTIONNAIRE

Name:  
Acknowledgement Reference: 222/024001651937

Signed.....Date .....

Full name .....  
\* (Proprietor/ Partner/ Director/ Company Secretary/ Chairman/ Trustee or Treasurer)  
\* Delete as necessary

