



CHARTERED ACCOUNTANTS AND STATUTORY AUDITORS

East House · 109 South Worple Way · London · SW14 8TN
Tel: +44 (0)20 8878 8383 · Fax: +44 (0)20 8392 2451 · Email: info@whitehartassociates.com
www.whitehartassociates.com

Mr Gavin McCloskey
Pension Practitioner.com
33/35 Daws Lane
London NW7 4SD

Our ref: NAS/WHA/J5/EPS

23 February 2016

Dear Gavin

Re: John Dingle Project Planning Limited – Executive Pension Scheme

Further to our recent telephone conversation, please note that Valindry Limited, a company in which Mr & Mrs Dingle are shareholders and directors, are going to be buying The Barn from the Pension Scheme in the immediate future. They have completed the enclosed certificate to disapply the option to tax to prevent VAT being charged on the property on transfer of sale. I am enclosing a copy of the form, but if you require the original at this juncture, please arrange to advise and I will forward it on to you directly.

With kind regards,

Yours sincerely,

Nikki Spoor ACA FCCA - Director
White Hart Associates (London) Limited

Encs.



Before you complete this certificate, we recommend that you read Notice 742A *Opting to tax land and buildings*. For a copy, go to www.gov.uk or phone the VAT Helpline on 0300 200 3700.

Use this certificate where you are acquiring a building from a person who has opted to tax that building and you wish that option to be disapplied because:

- you intend to use the building as a dwelling or for a relevant residential purpose, or
- you intend to convert the building into a dwelling or relevant residential building with a view to it being used as a dwelling or for a relevant residential purpose, or

- you are acting as a 'relevant intermediary' (see section 3 of Notice 742A *Opting to tax land and buildings* for the meaning of this term).

You must give the completed certificate to your supplier before the supply is made. You do not need to send a copy of the certificate to HM Revenue & Customs.

Please note your supplier can refuse to disapply his option to tax if he receives the certificate after the price is fixed.

Details of person buying or entering into a lease on the building (or part of building)

Name

VALINDRY LTD

Phone number

0777 193 2571

Address

HOLLYHURST
MILL LANE
CHIDDINGFOLD
SURREY
GU8 4ST

VAT number if applicable

Supplier's details

Name

JOHN DINGLE PROJECT PLANNING
LTD PENSION SCHEME

Address

THE BARN
HOLLYHURST
MILL LANE
CHIDDINGFOLD, SURREY
GU8 4ST

VAT number if known

733 4035 60

About the opted property

Address

THE BARN
HOLLYHURST
MILL LANE
CHIDDINGFOLD, SURREY
GU8 4ST

If only part of the building is intended for use as a dwelling or dwellings or solely for a relevant residential purpose, give a clear description of that part (for example, the percentage, based on floor space, it represents of the whole building).

Declaration

I certify that the building or part of building mentioned above is intended for use as a dwelling or number of dwellings or solely for a relevant residential purpose. I am entitled to certify this because:

Condition 1

I intend to use the building or part of the building mentioned above as a dwelling or number of dwellings or solely for a relevant residential purpose (see paragraph 6(3)(a) of Schedule 10 to the VAT Act 1994).

Condition 2

I intend to convert the building or part of the building mentioned above with a view to it being used as a dwelling or number of dwellings or solely for a relevant residential purpose (see paragraph 6(3)(b) of Schedule 10 to the VAT Act 1994).

Condition 3

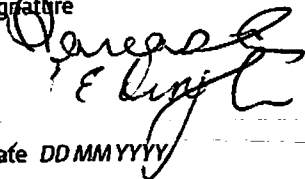
I am a relevant intermediary (see paragraph 6(3)(c) of Schedule 10 to the VAT Act 1994) because:

- I intend to dispose of the whole of the interest I am to be granted in the building mentioned above to another, and
- that person has given me a certificate stating that the building is intended for use as a dwelling or solely for a relevant residential purpose because he meets either condition 2 above or this condition (condition 3).

Note you are not entitled to certify that the building or part of the building is intended for use as a dwelling or solely for a relevant residential purpose if there is intended to be a period before it is put to such use during which it will be used for other purposes (minor or incidental non-qualifying use is ignored).

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

Signature



Date DDMMYYYY

23 02 2016

Print name

P.T. LANCASTER
J.E. DINOLE

Status (Director, Company Secretary, Partner, Sole Proprietor etc.)

DIRECTOR / COMPANY SECRETARY

Warnings for the issuer

- 1 You may be liable to a penalty if you issue a false certificate
- 2 You are responsible for the information provided on the completed certificate.