



**HM Revenue
& Customs**

VAT Registration Service

PENSION PRACTITIONER.COM
DAWS HOUSE
33-35 DAWS LANE
LONDON
NW7 4SD

HM Revenue & Customs
Deansgate
62-70 Tettenhall Road
Wolverhampton
WV1 4TZ

Tel 01902 392615

Fax 01902 392241

Date: 10 March 2011
Our Ref: 222/6502/11
Team: RT7
Your Ref:

www.hmrc.gov.uk

Dear Sir or Madam,

Name: MCCS SSAS

A copy of form VAT 6 (Letter of Refusal) addressed to your client is enclosed for your information.

Yours faithfully

Registration Team RT7

Yours faithfully, *and Graciele Fernandes*





**HM Revenue
& Customs**

VAT Registration Service

MCCS SSAS
13 COPSON STREET
WITHINGTON
MANCHESTER
M20 3HE

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Dear Sir / Madam,

Thank you for your recent application to register for VAT.

We are unable to proceed with your VAT registration application because

We have not received the further information requested in our telephone conversation. We will reconsider your original application provided you reply to our enquiries within the next 30 days.

Please complete the enclosed Option To Tax form and return to us.

Please advise us promptly if your circumstances change and you start to make taxable supplies or the value of your taxable supplies exceeds the registration threshold.

If you do not tell us at the right time, you may have to account for tax you have not collected and also incur a financial penalty. You should be aware that you are required to account for and pay any VAT due from the date you are liable to be registered, not just from the date you apply for registration or from when you receive your certificate.

If you have any further information that you want me to consider, please send it to me now.

If you do not agree with my decision, you can:

- ask for my decision to be reviewed by an HMRC officer not previously involved in the matter, or



- appeal to an independent tribunal

If you opt for a review you can still appeal to the tribunal after the review has finished.

If you want a review, write to the team noted at the end of this letter. Send your request to us at HMRC, VAT Registration Unit, 62-70 Tettenhall Road, Wolverhampton, WV1 4TZ within 30 days of the date of this letter, giving the reasons why you do not agree with the decision.

We will not take any action to collect the disputed tax while the review of the decision is being carried out.

If you want to appeal to tribunal you should send them your appeal within 30 days of the date of this letter.

Further information about appeals and reviews can be found on the HMRC website <http://www.hmrc.gov.uk/dealing-with/appeals.htm> or you can contact us by telephone using the number on this letter.

You can find out more about tribunals by contacting the Tribunals Service on 0845 223 8080. Further information is available on the Tribunals Service website www.tribunals.gov.uk/tax/.

Yours faithfully,

Registration Team RT7
HM Revenue & Customs

222/ G 502 / 11



**HM Revenue
& Customs**

Notification of an option to tax Opting to tax land and buildings

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.

Details of opter

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 want 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 want to opt within the period of 10 years ending with the date from which you want 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 appropriate 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,
Partner, 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
Cotton House
7 Cochrane Street
Glasgow
G1 16Y
Phone 0141 285 4374 / 4175
Fax 0141 285 4429 / 4454

Unless:

- you are registering for VAT and also want 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