



**HM Revenue
& Customs**

**Option to Tax National Unit
Business Tax Operations**

Ground Floor
Portcullis House
21 India Street
Glasgow
G2 4PZ

Tel 03000 530005
Monday - Thursday 09:00 to 17:00
Friday 09:00 to 16:30

Fax 03000 516251

www.hmrc.gov.uk

Email optiontotaxnationalunit@hmrc.gsi.gov.uk

Rocky Asset Management Limited Pension Scheme
FAO: Adam Yates
Pension Practitioner
Venture Wales Building
Pentrebach
Merthyr Tidfil
CF48 4DR

Date 17 April 2019
Our Ref OTT/N/18/04844/LC
Your Ref

Dear Mr Yates

**Option to Tax
VAT Registration Number pending under: 024001985596**

I refer to your correspondence dated 7 February 2019 and received 26 March 2019, notifying your intention to opt to tax, in respect of your interest in the following land/property:

Norec House, Fall Bank Industrial Estate, Dodworth, Barnsley S5 3LS

Before consideration can be given to your notice you must provide us with a date for your option to tax to take effect. Please note that under **paragraph 20, Schedule 10 of the VAT Act 1994**, for an option to tax to be valid HM Revenue & Customs must receive notification within 30 days of your decision to opt. Notification of your option to tax was received on **26 March 2019**.

What is the effective date
of this option to tax?

Please confirm whether you have 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 buildings such as a lease.

No

☐

Authorised Signatory.....
i.e. Partner, Trustee

Print name.....

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



Awarded for excellence



Yes

☐

Status.....

Date.....

If you have answered **no**, there is no need to provide any further information. Please sign and return this letter to the address above.

If you have answered **yes**, prior written permission from HM Revenue & Customs will be required before you can opt to tax **unless** you meet the conditions for automatic permission contained in Notice 742A, Section 5 "Permission to opt to tax".

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

YES

☐

NO

☐

If yes, please state which specific condition is met

1

☐

2

☐

3

☐

4

☐

Authorised Signatory.....
i.e. Partner, Trustee

Print name.....

Status.....

Date.....

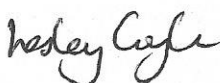
If you have answered **yes**, there is no need to provide any further information. Please sign and return this letter to the address above.

If you have answered **no**, you may still seek written permission of the Commissioners by completing form VAT1614H (which can be obtained from www.hmrc.gov.uk) as set out at paragraphs 5.4 - 5.8 of Notice 742A, Opting to tax land and buildings.

Please note that under **paragraph 20, Schedule 10 of the VAT Act 1994**, an option to tax is not valid until the Commissioners have received all of the information required.

I would appreciate it if you could provide this information within the next 15 working days. If in the meantime you have any general queries relating to option to tax, please refer to Notice 742A, a copy of which can be viewed on our web site: www.hmrc.gov.uk

Yours sincerely



Lesley Coyle
Assistant Officer of HM Revenue and Customs