



HM Revenue
& Customs



Option to Tax National Unit
HM Revenue and Customs
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FAO: Gary Hargreaves
FRP Advisory
Derby House
12 Winckley Square
PRESTON
PR1 3JJ



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

Web www.gov.uk

Date 5 May 2023
Our Ref OTT/277574315/SC
Your Ref P2800PTN/GD111/KF/NMY/L

Dear Mr Hargreaves

Option to Tax
Taxpayer: Protector Number 1 Limited in Administration
VAT Registration Number: 298 9837 09

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 received from **Nicola McAvoy** dated **4 April 2023**, concerning the existence of a possible option to tax on the land/property known as:

Laurel House, Laurelhill Business Park, Stirling, FK7 9JQ

After a check of our records based on the information you have provided we do not appear to have a record of any option to tax notified by the above company in respect of this land/property, however we do have an option to tax notified by them on property known as:

Laurel House, Polmaise Road, Stirling, FK7 9HJ

If this is the same property your option to tax is effective from **20 July 2018**.

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

As you are aware strong indicator that an option to tax exists is that in the past VAT has been charged and accounted for on supplies made of the property and input tax has been recovered in relation to such supplies. This applies whether the VAT charged was done by the company or by another VAT Group member at a time they were both in the same VAT group together with the property in question.

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 and search for 'get help from HMRC'.
Text Relay service prefix number – 18001

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It should also be noted that before 1 March 1995 not all options to tax were required to be notified in writing to HM Revenue & Customs this would have been the case if the total value of the supply of the commercial land/property that were taxable as a result of the option to tax was less than £20k in the first year.

If the company has treated the above property(s) as opted or have been registered under a different VAT registration number which they have not disclosed to HMRC for example the company was previously part of a VAT group registration, please refer to section 6.3 of VAT Notice 742a they must provide us with this information.

What to do next?

If having considered the above information the company has treated the land/property as opted please provide full details of the taxable supplies made to date and the date they made the decision to opt to tax or any other information not yet disclosed.

If on the other hand they believe that the conditions for opting prior to March 1995 apply to them in relation to this land/property please confirm this in writing (wet signature) along with the date the decision to opt to tax was made.

What happens if I do not supply all relevant information?

Failure to provide all relevant information can impact on the liability of current and proposed transactions relating to this property.

Maintaining your records

As you are aware VAT is a self assessing tax and Regulation 31(1) of the VAT Regulations 1995, stipulates that all VAT registered persons are required to keep pertinent business records for a period of 6 years.

However, as options to tax are valid for at least 20 years, as per paragraph 25, Schedule 10 of the VAT Act 1994, we recommend that all records pertaining to an option to tax should be retained for no less than 20 years from the effective date given.

Do you require further help?

If 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.gov.uk

NOTE:

If the same correspondence is submitted to the Option to Tax Unit in more than one format i.e. post, email, fax then this duplication has a negative impact on our response time. In order that we can deal with all correspondence as quickly as possible, we ask that you please send only **one** copy of your request to the Unit.

Please note that our new address is Option to Tax National Unit, HM Revenue and Customs, BX9 1WR. If you write to us but do not use this address then we may not get your post.

Yours sincerely

Samantha Cole
Administrative Officer

Join the millions of taxpayers already using their Personal Tax Account to access a range of services. It takes just a few minutes to get started, go to www.gov.uk/personal-tax-account Or you can use the HMRC app.

To find out about the service and standard of behaviour you can expect from us, go to www.gov.uk and search 'HMRC Charter'.



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