



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](http://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

Phone number

Address

  
  

VAT number *if applicable*

Postcode

### Supplier's details

Name

VAT number *if known*

Address

  
  

Postcode

### About the opted property

Address

  
  

Postcode

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

Print name

Date DD MM YYYY

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

## 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.