

Before you complete this certificate, we recommend that you read Notice 742A *Opting to tax land and buildings*. For a copy, go to [www.hmrc.gov.uk](http://www.hmrc.gov.uk) and enter *Notice 742A* in the search box. For further information phone the VAT Helpline on **0845 010 9000**.

**Who should use this certificate?** Only use this certificate if you are a housing association acquiring land for the purpose

of constructing dwellings or relevant residential buildings and you wish to disapply the supplier's option to tax.

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 HMRC.

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

## Housing association's details

Full name

**Status** Enter X in the appropriate box

A private registered provider of social housing as defined by the Housing Regeneration Act 2008

Registered social landlord within the meaning of Part 1 of the Housing Act 1996 (Welsh registered social landlords)

Registered social landlord within the meaning of the Housing (Scotland) Act 2001 (Scottish registered social landlords)

Registered housing association within the meaning of Part 2 of the Housing (Northern Ireland) Order 1992 (Northern Irish registered social landlords)

Address

  
  
  


Phone number

Are you registered for VAT?

No  Yes

If 'Yes', give your VAT Registration Number

## Supplier's details

Name

  


Address

  
  
  
  


Is the supplier registered for VAT?

No  Yes

If 'Yes', give the VAT Registration Number

## Details of opted land that is being acquired

Address

  
  
  
  


**Warnings for the issuer** – you may be liable to a penalty if you issue a false certificate. You are responsible for the information provided on the completed certificate.

**Declaration** I certify that I am entitled to sign this form on behalf of the housing association. The land detailed above is to be used (after any necessary demolition work) for the construction of a building, or buildings, intended for use as a dwelling, or number of dwellings, or solely for a relevant residential purpose.

Signature

Name of signatory

Status *for example, Director, Partner, etc.*

Date *DD MM YYYY*