

Value Added Tax

Certificate to disapply the option to tax: Land sold to Housing Associations

Before you complete this certificate, we recommend that you read Notice 742A *Opting to tax land and buildings*. For a copy, go to <http://www.gov.im/categories/tax-vat-and-your-money/customs-and-excise/> or phone our Advice Centre on (01624) 648115.

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 Isle of Man Customs & Excise.

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

Housing association's details

Name

Status *(please tick appropriate box)*

Registered social landlord within the meaning of Part 1 of the Housing Act 1996 (English or 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).

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

Address

Postcode
Phone No
Email

VAT Registration Number (if applicable)

Details of opted land that is being acquired

Address

Postcode

Supplier's details

Name

Address

Postcode

Is the supplier registered for VAT?

No

Yes

If 'Yes', please give the VAT registration number

Declaration

I certify that I am entitled to sign this form on behalf of the Housing Association detailed overleaf, and that the land detailed overleaf 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

Print name

Status

Date

(Director, Company Secretary, Sole Proprietor, Trustee)

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.