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TELL HMRC ABOUT AN OPTION TO TAX LAND AND BUILDINGS

Use form VAT1614A to tell HMRC of an option to tax land or buildings.

To help businesses during coronavirus (COVID-19) HMRC have made temporary changes to the time limit and how you notify an option.

The changes apply to decisions made between 15 February 2020 and 30 June 2020. Before you start, check the changes to the time limit and how you notify an option to tax land and buildings.

This guidance will be updated when this change ends.

You should only complete this form to notify HMRC of your decision to opt to tax land and or buildings.

See: https://www.gov.uk/government/publications/vat-notification-of-an-option-to-tax-land-and-or-buildings-vat1614a?utm_source=92a2b270-c67f-40d7-add4-0fe572147282&utm_medium=email&utm_campaign=govuk-notifications&utm_content=immediate