

CHARTERED ACCOUNTANTS AND STATUTORY AUDITORS

East House · 109 South Worple Way · London · SW14 8TN

Tel: +44 (0)20 8878 8383 · Fax: +44 (0)20 8392 2451 · Email: info@whitehartassociates.com

www.whitehartassociates.com

Mr Gavin McCloskey Pension Practitioner.com 33/35 Daws Lane London NW7 4SD

Our ref: NAS/WHA/J5/EPS

9 May 2017

Dear Gavin,

Re: John Dingle Project Planning Limited - Retirement Benefit Scheme

Further to the purchase of the property from the above named pension scheme by Landing Properties Limited, please find attached a copy of the certificate to dis-apply the options to tax. If you would kindly keep this on file in case you have to produce this to HM Revenue & Customs in the future.

With kind regards,

Yours sincerely,

Nikki Spoor ACA FCCA - Director White Hart Associates (London) Limited

Encs.









Certificate to disapply the option to tax: Buildings to be converted into dwellings etc.

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 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 le Name	Phone number
LANDING PROPERTIES LIMITED	07771 932571
	VAT number if applicable
Address	
R.O. EAST HOUSE 109 SOUTH WORFLE WAY	
LONDON	
Postcode SWIH 8TN	
Supplier's details	
Name	VAT number <i>if known</i>
JOHN DINGLE PROJECT PLANNING LTD RETREMENT BENE	733 4035 60
THE BARN	
HOLLYHURST	,
MILLIANE	
CUIDDINGFOLD.	
Postcode GU8 45T-	
About the opted property	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).
Address	
THE ANNEXE	
MOLLYMURST	
CHIDDINGFOLD	
GODALMING	
Postcode CUS 455	

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 about or solely for a relevant residential purpose (see paragraph 6(3)(a)		
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	
Parase	Pateiga LANCASTON	
Date DD MM YYYY	Status (Director, Company Secretary, Partner, Sole Proprietor etc.)	
01042017	DIRECTOR	

Warnings for the issuer

- 1 You may be liable to a penalty if you issue a false certificate2 You are responsible for the information provided on the completed certificate.