**Details of opter**

[Opters’ name]

[Opter’s address]

**Details of authorised person**

[authorised person’s name]

[authorised person’s address]

I authorise [authorised person] to correspond with HMRC and sign all forms in relation to (all VAT matters including) notification and revocation of the option to tax and all other matters covered in Part 1, Schedule 10 of the Value Added Tax Act 1994 in respect of the business, unless otherwise specified in writing.

Signed [authorised signature] [date]

Signed [signature of person being authorised] [date]