



Ated relief declaration return form

Annual Tax on Enveloped Dwellings (ATED) is an annual tax charge, payable mainly by companies that own UK residential property valued at £500,000 or above. If your company owns such a property, then you could be subject to ATED. Filing Deadline ATED Returns (and tax if applicable) are always due at the beginning of the tax year to which they relate. As we are about to enter the 2021/22 tax year, any ATED Returns must be submitted and any tax liability paid by 30 April 2021. There are penalties for self-assessment. What if I purchase a property during the tax year? As both the Return and tax charge is due at the beginning of the tax year, if you were to purchase a property after 1 April 2021 that falls under the scope of ATED, then you would need to declare this. HMRC stipulates a 30-day deadline from acquisition date for submission of the ATED Return and payment of any ATED charges due. For new build properties, ATED returns and tax is due within 90 days of the earliest of first occupation or first becoming a dwelling for Council Tax purposes. If this will affect you at any stage throughout the year, please get in touch if you would like our assistance with this. Property will be a dwelling if all or part of it is used (or could be used) as a residence. For example, a house or flat - and this includes gardens, grounds and buildings within them. Some properties are not classed as dwellings, including hotels, guest houses, boarding schools etc. and therefore no disclosure is required. To fall within ATED for 2021-22, an individual property must have been valued at over £500,000 on 1 April 2017 or at acquisition if later. If a property is chargeable and no reliefs are available, then a return needs to be made by 30 April 2021. The ATED charge will also be due and payable by this date. The amount you'll need to pay is worked out using a banding system based on the value of your property: Chargeable amounts for 1 April 2020 to 31 March 2022 Property Value Annual Charge More than £500,000 and up to £1 million ±237,400 More than £2 million and up to £2 million ±25,300 More than £1 million and up to £2 million ±25,300 More than £2 million ±25,300 More than £1 million ±25,300 More than £2 million ± party on a commercial basis and is not, at any time, occupied (or available for occupation) by anyone connected with the owner open to the public for at least 28 days a year being developed for resale by a property trader as the stock of the business for the sole purpose of resale being used by a trading business to provide living accommodation to certain qualifying employees a farmhouse occupied by a farm worker or a former long-serving farm worker or a former long-serving farm worker owned by a registered provider of social housing If reliefs do apply and no tax is due, a return in the form of a Relief Declaration Return must still be submitted by 30 April 2021 and HMRC will charge penalties for late filing if the deadline is missed. Case Studies Here are some case studies of the more common scenarios to assist you in deciding whether ATED applies to your circumstances. Properties must be valued as of 1 April 2017 (or acquisition if later) for ATED purposes. This value will be used for all ATED returns until 1 April 2022 when new valuations will apply. Case Study 1 Company owns three properties worth £400,000 each - ATED does not apply as no single property worth £2 million - the property is rented to an unconnected party at a commercial rent rate so an ATED return is required, but the property will qualify for relief so no ATED charges will apply. However - if the situation changes in future years and relief is not due, then ATED charges may be payable on this property is not covered by any relief and is kept empty (although sometimes used by the director for short breaks) - ATED return is not required as the property is valued at less than £500,000. ATED returns will likely be due in the future following the revaluation in 2022 or any changes to legislation. Case Study 4 Company owns 10 properties and buys and sells them as its main trading activity. Each property is worth £1 million - ATED return will be required for ALL properties as their values each exceed £500,000, but relief will mean that there will be no ATED charges due. Get in touch with us If you believe that you may need to complete an ATED declaration, please get in touch with your usual Jerroms contact urgently. Due to 30 April 2021 filing deadline, we will need to commence any work required immediately. ATED (annual tax on enveloped dwellings) affects any company who holds residential property. It also impacts some other entities, such as partnerships with corporate partners, some trusts and certain collective bodies holding residential property. The regime has only been with us since 2013, when properties valued at £2m and over were affected. More companies are now feeling the impact of the tax as properties valued at £500,000 and above came within the ATED regime from 1 April 2016. There are several elements to consider: ATED Stamp Duty Land Tax ATED annual charge and annual returns ATED relief declarations ATED capital gains tax Whilst there are exemptions and reliefs available for property held for different purposes, most of these reliefs need to be claimed. Understanding if you are eligible to claim the reliefs will help you avoid penalties and fines. Valuation Valuation is key, as it determines if the property comes within the regime. Property valuations for the current ATED chargeable period, which runs from 1 April 2018 to 31 March 2019, are based on values at: 1 April 2017, or the date the property was purchased, or when the property becomes a dwelling. Whichever date is the valuation date for the purposes of the ATED regime. Property becomes a dwelling. held in a corporate structure should have been revalued on 1 April 2017 if it was likely to be worth £500,000 or more. The new valuation will apply for the chargeable year to 31 March 2019. Returns and charges Returns under ATED need to be submitted by 30 April in the chargeable year. This is more than 11 months before the end of the relevant tax year Exemptions from the regime are available for some properties such as hospitals, care homes, and hotels. For each property you own that falls under the regime, you need to consider if you should submit an annual return or pay a charge. Each type of relief that you wish to claim requires you to complete a relief declaration form. Many properties held for business use such as property development, commercial letting or use by employees can benefit from one or more reliefs, but the rules can be complex and need to be reviewed with care. Help and support from WMT To guide you through the pros and cons of holding properties within the regime or your options for holding them in another way, we can: Assess if your property is classed as an 'enveloped dwelling' and is subject to ATED Identify and claim all available reliefs on your behalf Prepare and file your ATED returns with HMRC Advise you on the most suitable way to hold the property in your particular circumstances, and on restructuring to remove your property from the regime, if that is the best option Advise on tax efficient structures for acquiring UK property interests and for UK property businesses. Tax specialists at WMT will recommend the best property ownership structure for your particular business and personal financial goals. For expert advice and help on ATED, get in touch with our tax team. The Annual Tax on Enveloped Dwellings (ATED) was introduced to discourage the acquisition of high value residential properties through companies in a number of ways. For inheritance tax purposes, the acquisition of the property through a non-UK company ensured that it remained non-UK situs and therefore outside the scope of UK inheritance tax while a subsequent sale of the property could be effected by transferring the shares which would therefore not attract any stamp duty land tax charge. If the shares were in a non-UK company, the sale would not even attract 0.5% stamp duty. Since the introduction of the rules, the position in relation to inheritance tax has changed; however, the ATED rules remain in place and, indeed, their application has widened. Originally introduced to cover properties valued at £2m or more, the rules now apply to properties valued at £500k or more. Currently, the ATED applies where: a non-natural person (including companies, partnerships including, and that interest is valued at over £500,000. The current 2018/19 ATED rates are as follows Property value Annual charge More than £500,000 but not more than £1 million £3,600 More than £1 million but not more than £2 million but not more than £5 million but not more than £1 million but not more than £2 million £113,400 More than £20 million £226,950 If the property was purchased part way through the year, a pro-rated charge is calculated based on the property. A valuation of the property must be made every 5 years and must be an open market value. ATED Reliefs Certain companies holding UK residential properties held are not subject to the ATED charge. In particular, the following are excluded from being treated as 'dwellings' for ATED purposes: • Hotels • Purpose built accommodation for students or members of the armed forces • Hotels • Purpose built accommodation for students or members of the armed forces • Hotels • Purpose built accommodation for students or members of the armed forces • Hotels • Purpose built accommodation for students or members of the armed forces • Hotels • Purpose built accommodation for students or members of the armed forces • Hotels • Purpose built accommodation for students or members of the armed forces • Hotels • Purpose built accommodation for students or members of the armed forces • Hotels • Purpose built accommodation for students or members of the armed forces • Hotels • Purpose built accommodation for students or members of the armed forces • Hotels • Purpose built accommodation for students or members of the armed forces • Hotels • Purpose built accommodation for students or members of the armed forces • Hotels • Purpose built accommodation for students or members of the armed forces • Hotels • Purpose built accommodation for students or members of the armed forces • Hotels • Purpose built accommodation for students or members of the armed forces • Hotels • Purpose built accommodation for students or members of the armed forces • Hotels • Purpose built accommodation for students or members of the armed forces • Hotels • Purpose built accommodation for students or members of the armed forces • Hotels • Purpose built accommodation for students or members of the armed forces • Hotels • Purpose built accommodation for students or members of the armed forces • Hotels • Purpose built accommodation for students or members of the armed forces • Hotels • Purpose built accommodation for students or members of the armed forces • Purpose built accommodation for students or members of the armed forces • Purpose built accommodation for students or members of th reliefs which can reduce the ATED charge to nil and these include where a property is: • Let to a third party commercially • Held as trading stock of a property development business • Open to the public for 28 or more days a year • A farmhouse occupied by a farmworker • Owned by a registered provider of social housing • Used by a trading business to provide accommodation to certain employees. These reliefs are subject to detailed conditions and exclusions. Crucially, these are reliefs and must be claimed rather than automatically applying. Penalties Failure to file an ATED return, even when no tax is due, will lead to late filing penalties as particular reliefs from the ATED charge must be claimed. There is a Relief Declaration Return (RDR) which is a shorter version of the standard ATED return and can be used to make a claim for each type of relief and only one return is needed for that type of relief, i.e. if the company held two stately homes, all of which were opened to the public, then these two properties can all be reported on one return. However, if the company held a property that is open to the public as well as running a property development company, then two RDR returns would be required, one to claim each relief. ATED and RDR returns must be made by 30 April if the property was held on 1 April or within 30 days of the property falling within the scheme if acquired after 1 April. The penalties of £10 per day for a maximum of 90 days after the return is 3 months late. • £300 or 5% of the tax liability arising (if higher) after the return is 6 months late. • Further £300 or 5% of the tax liability arising (if higher) after the return is 12 months late. Therefore, if your return is more than 12 months late, you are looking at potential late filing penalties of £1,600. This is without considering any late payment penalties or interest. Furthermore, should the return be over 12 months late, HMRC can determine an additional penalty which is a behaviour-based penalty of up to 100% of the tax liability. The penalty as well as penalties and interest may also apply as well as penalties for inaccuracies within the returns. If a company holds residential properties with valuations in excess of £500,000, then ATED reporting and require assistance with making a disclosure to HMRC, our advisors will be happy to assist. Certain paragraphs within this notice have the force of law under: The Finance Act 2013 (as amended by sections 109 and 110 of Finance Act 2014, and sections 70 to 73 of Finance Act 2015) The Annual Tax on enveloped Dwellings (Returns) Regulations 2013 (SI 2013/1844) 1.2 The paragraphs in this notice that have force of law under Regulations 3(3) and 4 of the Annual Tax on Enveloped Dwellings (Returns) Regulations 2013 are: paragraphs 9.1, 9.3 to 9.5, 9.9 and 9.39 to 9.41 which deal with the return forms and the method of delivery paragraphs 9.1, 9.3 to 9.5, 9.9 and 9.40 with the ATED Unique Taxpayer Reference Number paragraphs 9.7 and 9.47 which deal with an email address paragraphs 9.9 and 9.42 to 9.46 which deal with the Avoidance Scheme Reference Number paragraphs 9.10 and 9.47 which deal with a Business Unique Identifier paragraphs 9.10 and 9.47 which deal with the Avoidance Scheme Reference Number paragraphs 9.10 and 9.47 which deal with the Avoidance Scheme Reference Number paragraphs 9.10 and 9.47 which deal with the Avoidance Scheme Reference Number paragraphs 9.10 and 9.47 which deal with the Avoidance Scheme Reference Number paragraphs 9.10 and 9.47 which deal with the Avoidance Scheme Reference Number paragraphs 9.10 and 9.47 which deal with the Avoidance Scheme Reference Number paragraphs 9.10 and 9.47 which deal with the Avoidance Scheme Reference Number paragraphs 9.10 and 9.47 which deal with the Avoidance Scheme Reference Number paragraphs 9.10 and 9.47 which deal with the Avoidance Scheme Reference Number paragraphs 9.10 and 9.47 which deal with the Avoidance Scheme Reference Number paragraphs 9.10 and 9.47 which deal with the Avoidance Scheme Reference Number paragraphs 9.10 and 9.47 which deal with the Avoidance Scheme Reference Number paragraphs 9.10 and 9.47 which deal with the Avoidance Scheme Reference Number paragraphs 9.10 and 9.47 which deal with the Avoidance Scheme Reference Number paragraphs 9.10 and 9.47 which deal with the Avoidance Scheme Reference Number paragraphs 9.10 and 9.47 which deal with the Avoidance Scheme Reference Number paragraphs 9.10 and 9.47 which deal with the Avoidance Scheme Reference Number paragraphs 9.10 and 9.47 which deal with the Avoidance Scheme Reference Number paragraphs 9.10 and 9.47 which deal with the Avoidance Scheme Reference Number paragraphs 9.10 and 9.47 which deal with the Avoidance Scheme Reference Number paragraphs 9.10 and 9.47 which deal with the Avoidance Scheme Reference Number paragraphs 9.10 and 9.47 which deal with the Avoidance Scheme Reference Number paragraphs 9.10 and 9.47 which deal with the Avo paragraph 9.51 which deals with an amended return paragraphs 9.15, 9.53 and 9.62 which deal with a 90-day filing date paragraphs 9.15, 9.53 and 9.62 which deal with the period start date for the return paragraphs 9.15 and 9.54 which deal with the period end date for the return paragraphs 9.16 and 9.55 which deal with the earliest date for a Relief Declaration Return paragraphs 9.15 and 9.60 which deal with ATED liability paragraphs 9.17 and 9.67 deal with a repayment claim paragraphs 9.19, 9.20, 9.63, 9.64 and 9.66 which deal with property details paragraphs 9.21 and 9.67 deal with date of acquisition paragraphs 9.22, 9.23 and 9.69 which deal with actual value of dwelling paragraph 9.25 and 9.71 which deal with agent details paragraphs 9.34 to 9.38, 9.78 to 9.81 and 9.84 to 9.86 which deal with the declaration 2. When to complete an ATED return for any property (single-dwelling interest) that's within the scope of ATED for the relevant chargeable period. An ATED chargeable period runs from 1 April to 31 March. There are reliefs available which may reduce the liability in part or to zero. However, all claims for reliefs shown in paragraph 9.17 must be made in a return. 2.2 Normally an ATED for any chargeable period - but read paragraph 2.7. Where the single-dwelling interest is held on the first day of the chargeable period, that is 1 April, the return must be filed by 30 April 2017, a return must be filed by 30 April 2017. However when ATED was first day of the chargeable period, that is 1 April, the return must be filed by 30 April 2017. introduced, there was a special rule for the 2013 to 2014 chargeable period only, meaning a return could be filed by 1 October 2013, instead of by the normal date of 30 April. 2.3 The initial threshold at which properties come within the scope of ATED has been reduced since ATED was introduced in 2013. From 1 April 2015 a new valuation band came into effect for properties valued at more than £1 million, but not more than £2 million. Returns for properties falling within this new band were first due for the chargeable period beginning 1 April 2015. For the 2015 to 2016 chargeable period only, the filing date for properties falling within this new band was 1 October 2015 and the payment deadline was 31 October 2015. 2.4 From 1 April 2016 a further new valuation band came into effect for properties falling within this new band were first due for the chargeable period beginning 1 April 2016. The normal filing dates applied to properties within this new band. For example, if a property was held on 1 April 2016 and, as at 1 April 2012, was valued at more than £500,000, a return was due by 30 April 2016. 2.5 For the latest information on the ATED valuation bands and annual chargeable amounts, refer to the ATED guidance. 2.6 Where a property is acquired part way through a chargeable period, for example, a single-dwelling interest is bought from a third party, you must file an ATED return by the end of the period of 30 days beginning with the date of acquisition or transaction. Also read section 7 of this notice if you acquire a property which is eligible to a relief. 2.7 There are two 90-day filing dates provided for in the legislation. These are for 'new dwellings' and 'dwellings produced from other dwellings' - see section 26 of the ATED technical guidance. 2.8 New rules also came into effect on 1 April 2015 for properties eligible to claim full relief from ATED, and for which there is no ATED to pay. A simplified return was introduced - the Relief Declaration Return. For more information on what to do in these circumstances read section 7. 2.9 You must make a separate return for each dwellings owned by grouped or associated entities, one return must be completed for each dwelling liable to ATED by the chargeable person (that is the person that is beneficially entitled to the property). Where companies are joint owners of the same dwelling, or connected owners of separate interests in the same dwelling, the return must be made in the name of only one of the entities. 2.11 To tell HMRC of a change to your original return you can amend your return at any time up to 12 months after the end of the chargeable period to which the amendment relates. For example, for a return submitted for the 2017 to 2018 chargeable period, you have until 31 March 2019 to amend that return. However, if the return to be amended is delivered on or after 1 January following the end of the chargeable period to which the amendment relates, then the time limit for making an amendment is limited to a period of 3 months after the date of the return. If you submit an incorrect return you may be liable to a penalty under Schedule 24 Finance Act 2007. If you also submit an incorrect return or information is missing on a return, this will be rejected and may not count as a submitted ATED return. Read section 4 of this guidance on how to notify HMRC of a change to your return and section 8 on when to complete a 'return of adjusted chargeable periods beginning 1 April 2020 onwards. Qualifying housing co-operatives can claim relief from the chargeable amount'. 2.12 From 3 March 2021, qualifying housing co-operatives can claim relief from the chargeable periods beginning 1 April 2020 onwards. operatives that have already filed and paid ATED for the chargeable period beginning 1 April 2020 to 31 March 2021, can claim a repayment of the tax by amending their return by 31 March 2022. Find more information about how to make a change to your return in section 4. 2.13 An ATED return must be delivered to HMRC by the filing date in order to avoid late filing and late payment penalties. You can find out more information about ATED penalties in the HMRC Compliance Handbook. 3. How to submit an ATED return or a Relief Declaration Return online, you must use the ATED online service. Find out how to use the ATED online service. 3.2 When you use the online service you can: submit returns or Relief Declaration Returns from 1 April 2015 appoint an agent during registration If you need help using the ATED return online, send a paper version of the ATED return (form ATED51) or Relief Declaration Return (form ATED52) by post to HMRC. To request a paper return form ATED51, or Relief Declaration Return form ATED52, you must email: paperforms.ated@hmrc.gov.uk, HMRC will then issue you with the prescribed form. Specify which type of paper return form you need and for which chargeable period. If you need a paper Relief Declaration Return form, specify the type of relief or reliefs being claimed. You can also request forms for earlier years. There is no need to include any other personal information in the email. Our email response to you will not contain any personal information. 3.4 If you need to send a return for chargeable periods before 1 April 2015, you must request a paper version of the ATED return. 3.5 You must send paper returns by post to: HMRC Stamp Taxes BX9 1HD United Kingdom Do not complete and submit a duplicate paper return if you've already filed the same return online. 3.6 ATED returns in respect of any chargeable period must only be submitted on or after 1 April in that chargeable period. If you use the ATED online service, you will be able to begin populating your return before 1 April (from around early to mid-March), although you will not be able to submit it before that date. Returns populated before submission will be saved in draft. 3.7 There are examples of return filing dates in section 47 of the ATED technical guidance. A summary of the ATED filing dates is also set out at section 11. 4. How to make a change to your return 4.1 You can make a change to your return after you've filed it, for example because there has been a change in circumstances after your original return was submitted, or because you made a mistake. 4.2 How you update your ATED return depends on how you filed it. 4.3 If your original return was sent to HMRC using the ATED online service you must sign back in, change your return and resubmit it to HMRC. This includes changes in circumstances which mean you need to submit a further return and pay additional ATED. You should also report any property disposal by making a change to your chargeable return. 4.4 If your original return was sent to HMRC using the ATED paper return form, you must tell HMRC of the change by completing an ATED paper return form or relief declaration return form. 4.5 If you have submitted a Relief Declaration Return, either online or on paper, and later dispose of all the properties covered by that relief claim meaning that you no longer need to claim that relief, you should write to HMRC at the address of the chargeable person, type of relief claimed, and the ATED UTR as this will help HMRC match the correspondence with your return. 4.6 Where you have submitted a particular relief type (for example, you qualify for a different type of relief), write to HMRC at the address shown in 4.8. This will make sure that the correct tax position is reflected within your online account and avoids HMRC contacting you unnecessarily. 4.7 See paragraph 3.3 on how to request a paper returns by post to: HMRC Stamp Taxes BX9 1HD United Kingdom Do not complete and submit a duplicate paper return if you have already filed the same return online. 5. How to send additional information to support your return 5.1 If you want to give HMRC additional information in the white space on the return form write to us at the address at paragraph 4.8 5.2 Include your ATED Unique Taxpayer Reference Number (UTR) on any correspondence you send to HMRC. Include the address of the property that you entered on your return if you do not have an ATED UTR. This information helps HMRC match any additional information against your return. 6. How to access ATED return forms for earlier years 6.1 To send an online ATED return or Relief Declaration Return for periods from 1 April 2015 use the ATED online service. 6.2 If you cannot send returns only applies to chargeable to periods beginning on or after 1 April 2015. For relief claims for earlier years a full ATED return must be completed for each property or property within the scope of ATED. 7. When to complete a Relief Declaration Return. This is a shorter type of ATED return and came into effect for chargeable periods on or after 1 April 2015. The normal filing dates set out in 2.1 to 2.11 apply to a Relief Declaration Return. However for the 2015 to 2016 chargeable period only, a Relief Declaration Return could be filed by 1 October 2015 instead of the normal filing date of 30 April. 7.2 A Relief Declaration Return can only be made if the following conditions are met: the chargeable person owns a property or properties within the scope of ATED the property or properties at the point the return is submitted - because the claim to relief reduces the charge to nil 7.3 A separate Relief Declaration Return must be made for each type of relief being claimed. The return must specify which relief it relates to. It can be made for one or more properties eligible to that particular type of relief, but no property details are required on the return. If you've submitted a Relief Declaration Return and a property later becomes liable to tax - for example, that property is no longer eligible for a relief - a further return is required. Read section 8 for more information. You must make sure that you've taken reasonable steps to retain the necessary records in support of any claim to a relief. 7.4 If you have submitted a relief declaration return claiming a particular type of relief and there is a change of circumstance meaning you need to change the type of relief being claimed, you should tell HMRC in paragraph 4.8. 7.5 If a change of circumstance means a particular relief is no longer being claimed, you should tell HMRC in writing. This will help to keep our records up to date and remove the expectancy to file a return of adjusted chargeable period. 7.6 Read sections 3 and 4 of this Notice on how to submit an electronic or paper ATED return. 8. When to complete a 'return of adjusted chargeable amount' (further return) 8.1 A 'return of adjusted chargeable amount' (also referred to as a 'further return') is needed where an event occurs which means additional tax is due for a chargeable period after an initial return has already been made. For example, a claim to relief is no longer available; an acquisition has increased the value of your single dwelling interest so that it is now chargeable in a different band. A further return is in addition to those returns outlined above. 8.2 A further return must be delivered within 30 days of the start of the next chargeable period, additional tax becomes due during that chargeable period, a further return must be made and the additional tax paid by 30 April 2019. However, there's an exception to this rule and that's where a claim to relief has already been made and an event occurs after the end of the chargeable period, resulting in additional tax liability for that chargeable period. In this case, the further return must be delivered within 30 days of the event which occurred which resulted in the additional tax liability. The further return must be delivered to HMRC by the filing date to avoid penalties. 8.3 Read sections 3 and 4 to find out how to submit an electronic or paper further return. of return Some paragraphs are applicable to the information required in a Relief Declaration Return, others are not. This will be indicated in the following guidance. 9.1 The name and address of the company, partnership or collective investment scheme. 9.2 When you (the chargeable person) input your HMRC UTR (for example, your Corporation Tax UTR) and name, the service will search for the name and address of the chargeable person and play it back to you. You'll be given the opportunity to confirm that this information is correct. You must make sure that you enter the details in the correct format, otherwise we'll be unable to match the details provided against the information held by HMRC. 9.3 Provide your correspondence address if this is different to the address played back to you. 9.4 If you do not have a HMRC UTR, and have selected the 'I have an overseas company' option on the 'business type' screen, enter the name and address of the chargeable person manually in the fields provided. An overseas entity without an HMRC to issue you with a UTR. 9.5 This information is requested when you register to use the online service. Include the area code and international dialling codes if this applies. You'll also be asked to give contact details of the person to contact de XLAT00000123456, and will be displayed in the top right hand corner of the ATED service. 9.7 An email address to send you certain notifications, for example to remind you when your next ATED returns are due. 9.8 For security reasons HMRC will not use email to send any detailed personal or tax information. 9.9 Income Tax or Corporation Tax UTR, where held, or other overseas registration number or unique identifier This information is needed when you register to use the ATED online service. If you do not hold an HMRC UTR because the chargeable person is based overseas and is not liable to any other UK tax, you must register as a chargeable person based overseas company' within the 'business type' screen. You should give the chargeable person's name, address, your overseas company' within the 'business type' screen. You should give the chargeable person's name, address, your overseas company' within the 'business type' screen. You should give the chargeable person's name, address, your overseas company registration number (where held), the country in which that number was issued and the institution which issued that number. 9.10 Scheme Reference Number, where held If you've been given an avoidance Scheme Reference Number (SRN), include it on your return. 9.11 You'll have received your SRN from your scheme provider on form AAG6 Disclosure of avoidance scheme - notification of SRN direct from HMRC HMRC never approves tax avoidance schemes. You must tell us if you're using a tax avoidance scheme of Tax Avoidance scheme of Tax Avoidance scheme - notification of SRN direct from HMRC Find out more about DOTAS. 9.14 Whether the property is a newly constructed dwelling, or a new dwelling produced from other dwelling sand the 90 day filing window applies to a dwelling that is produced from other dwelling. Select 'Yes' on the relevant online screen if this applies to your property and provide the date on which the property first came within the scope of ATED. More information can be found within section 26 of the ATED for part of the same chargeable period. Where that is the case enter the start and end dates for each of those periods of liability and relief (where appropriate). The service will then calculate the charge for you. You should check that this calculation is correct, check the dates entered. Where the period of ownership is only for part of a period (for example, the chargeable person disposes of the property part way through the chargeable period) the end date of any disposal is not a chargeable day (see section 171 of Finance Act 2013). The end date for a period of liability must not be based on a potential future event which has not yet occurred. Therefore, you cannot enter any disposal is not a chargeable day (see section 171 of Finance Act 2013). end date which is in the future, other than the end of the chargeable period (31 March). This is because you cannot claim interim relief from ATED until there is a day in the chargeable period on which: you meet the conditions for a relief (see sections 133 to 150 Finance Act 2013) you are no longer within the charge to ATED (such as, when you dispose of the property) the value of the property decreases (for example, when there has been a part disposal of the property) At the point one of the above events takes place, you can amend your return to claim the relief and any repayment due. dates may result in incurring penalties and submitting an incorrect tax return. 9.16 For a Relief Declaration Return only, the relief start date: this is the earliest date on which you held a property or properties eligible for relief for the relief start date: this is the earliest date on which you held a property or properties eligible for relief for the relevant chargeable period. For example, if you're claiming relief for the chargeable period 1 April 2017 to 31 March 2018 and on 1 April 2017 you held 5 properties which are eligible to property rental relief, enter '01/04/2017'. Read section 7 for information not when to file a Relief Declaration Return. Each relief claim constitutes a separate Relief Declaration Return. those returns. 9.17 ATED relief type, where claiming relief, select the type of relief you're claiming. The ATED relief types are: Code Relief type 1 Property Rental business - to include the special conditions for sale, demolition and conversion 2 Dwellings opened to the public 3 Property developers - including qualifying exchange of dwellings 4 Property traders carrying on a property trading business 5 Financial institutions acquiring dwellings in the course of lending 5A Properties acquired under a regulated Home Reversion Plan 6 Dwellings occupied by certain employees 7 Farmhouses (occupation for the purposes of carrying on a trade of farming) 8 Registered providers of social housing or housing co-operative From 3 March 2021 qualifying housing co-operatives can claim relief from the ATED charge for chargeable periods beginning 1 April 2020 onwards. More information about the different types of relief available can be found within the ATED technical guidance. 9.18 If, when you make your return, you're claiming a relief for only some of the days in a chargeable period but also have a liability to pay, you must claim that relief on a full ATED return (that is, a chargeable return) and not on a Relief Declaration Return. 9.19 The property address and postcode Enter the house name or number and postcode. The service will search for and allow you to select and confirm the property address. Alternatively, you can enter the address information is not required on a Relief Declaration Return. 9.20 The property title number or numbers, where held Enter the property title number or numbers under which the property is registered. For England and Wales this will be the HM Land Registry title number, or the equivalent for Scotland and Northern Ireland. In some cases the property subject to ATED may be registered under more than one title number. Enter the additional property title numbers in the space provided. This is during the period covered by the return (that is, the effective date of acquisition). 9.22 The actual value of the dwelling in pounds sterling, including value at acquisition where there is an acquisition during the chargeable period Enter the value of the property using the relevant valuation date - see paragraph 9.26. You must assess the value of the property yourself or use a professional valuer. 9.23 The value must be on an open-market willing buyer, willing seller basis. If you do not own the unencumbered freehold interest the valuation may not necessarily be a vacant possession valuation. A property valuation is not required on a Relief Declaration Return. 9.24 The ATED charges are set annually in line with increases in the Consumer Prices index (CPI). For up to date information about the ATED charges are set annually in line with increases in the Consumer Prices index (CPI). 2012 each 1 April falling 5 years, or a multiple of 5 years, after 1 April 2012 - for example 1 April 2022 when you acquired it, if that's a later date the date of entry on the Council Tax valuation lists, or Northern Ireland valuation list, or when it's occupied, whichever is the earliest - if it's a new property that's been altered to create a dwelling that now falls within the ATED - see section 26 of the ATED technical guidance For the 5 chargeable periods beginning 1 April 2017 valuation date. If you acquired the property after 1 April 2017 the later date is to be used. Where you acquire an additional interest in the property for more than £40,000 (for example you acquire of a parcel of land that forms part of the gardens and grounds or the property into a higher valuation band a further return must be submitted and any additional tax paid - see section 8 of this notice and section 10 of the ATED technical guidance. If you dispose of part of an interest in the dwelling (for example, a small parcel of land) this event also triggers a revaluation. amend your return. Read section 4 of this notice. A valuation date is not needed on a Relief Declaration Return. 9.26 Whether there has been a professional valuation, for example from a surveyor or from an estate agent, to be able to complete the return. 9.27 Any valuation that you provide is your responsibility and if there's a material difference in the valuation that results in an underpayment of tax, you'll need to pay the additional tax for this and, if necessary, any earlier or later years. You might also be liable to interest and penalties on the amount of tax underpaid. This and, if necessary, any earlier or later years. information is not required on a Relief Declaration Return. 9.28 If you wish to send your professional valuation report to HMRC in support of your return, you can send this by post to the address shown at paragraph 4.8. Include your ATED UTR on any correspondence with HMRC as this will help HMRC match the additional information against your return. 9.29 If you're an agent completing the return on behalf of your client, the name, address and telephone number of the person acting as agent. This information, including the area code and international dialling codes if this applies. 9.30 When the agent inputs their agency's HMRC Unique Taxpayer Reference Number (UTR) and name, the service will search for the name address and play back the information HMRC holds. 9.31 Bank details If you've submitted a repayment return, we will ask you to complete the bank details section of the return. 9.32 HMRC will issue a refund including any interest that may be due for all claims received where there's a valid charge reference number. Validation checks will be carried out following established policy to ensure that any claims received are valid, so HMRC may need to contact you at a later date to ask for more information to support your claim. 9.33 Include information about why you are claiming a repayment in the white space area on the return which asks 'do you have any supporting information to add?'. 9.34 Declaration must be made by a proper officer of the company or any other person who has the express, implied or apparent authority of the company to act on its behalf (see section 166(2) of Finance Act 2013). This could be a: company secretary company official treasurer authorised employee other responsible officer of the company 9.35 For a partnership the declaration must be made by the nominated partner. For a Scottish partnership, one of the partners acting as trustees for the firm can sign. 9.36 For a collective investment scheme the declaration must be made by: the trustee of the scheme for a Unit Trust - any one trustee may complete the declaration the corporate body for an open ended investment in Transferable Securities) in any other case the person who has day to day control over the management of the property in the scheme 9.37 If you're an agent completing the return on behalf of your client - the chargeable person - you must confirm that your client be submitted is correct and complete to the best of the client's knowledge and belief. The client can give their written confirmation in electronic form. 9.38 A person who's not able to control their own affairs, and where no power of attorney is held may have a return completed and signed on their behalf by: a 'receiver' appointed by the Court of Protection (England and Wales) a 'guardian' or authorised person appointed by the sheriff under the Adults with Incapacity (Scotland) Act 2000 a 'controller' appointed by the Office of Care and Protection (Northern Ireland) an attorney appointed under an enduring or continuing power, registered in the appropriate court, or in Scotland with the Office of the Public Guardian any person so authorised by any one of the above courts For returns completed on the paper return form. 9.39 Chargeable person name and address Enter the name of the company, partnership or collective investment scheme in the space provided. If the name is longer than the field allows, use abbreviations. If the chargeable person is a Limited Company or a Limited Liability Partnership the correspondence address or correspondence address. 9.40 ATED Unique Taxpayer Reference Enter the ATED Unique Taxpayer Reference (UTR) number issued to you by HMRC. If you have not registered for the ATED online service, the reference number will begin with 'ATED' followed by 5 digits. If you do not have an ATED UTR you can leave the field blank. 9.41 Telephone number will begin with 'ATED' followed by 5 digits. this applies. 9.42 Corporation Tax Unique Tax Reference (UTR) If the chargeable person is a company subject to UK corporation tax, enter your HMRC Corporation tax, enter your HMRC SA UTR number, you can leave field this blank. 9.43 Self Assessment (SA) Unique Tax Reference (UTR) Alternatively enter your HMRC SA UTR number. You may have been issued this number, you can leave field this blank. 9.44 Business unique identifier in this box. You can enter one of the following: VAT registration number employer PAYE reference company registration number - allocated by the Registration number for Stamp Duty Land Tax (SDLT) Employer PAYE reference 9.45 If you do not hold a UK UTR, enter any non-UK identifier, for example the company registration number. If you have none of the above, enter 'No reference number' in the business unique identifier Enter the name and country of the organisation that allocated the reference, plus the type of tax reference quoted, for example HMRC UK VAT registration number. 9.47 Email address Tick the box 'No' if you prefer HMRC to correspond with you by letter, and do not want us to correspond with you by letter or telephone. HMRC may use this email address to acknowledge receipt of your return or, where necessary, to provide you with a payment reference number and details of how to pay ATED. We may also use this field is completed correctly to prevent delays in processing. 9.48 For security reasons HMRC will not use email to send any detailed personal or tax information. The email address you provide will be stored securely in accordance with the HMRC privacy policy. 9.49 Tick this is the first time you're submitting an ATED return where there's a liability to pay for the property. You'll need to wait until HMRC gives you a payment reference number before making your ATED payment. Once a return is received we aim to issue payment reference numbers within 10 working days. You should not submit a return before 1 April of that chargeable period. 9.50 If you've previously paid ATED for another property and have not received a payment reference number following submission of your return, you can use the same payment reference number that you used for that property to make a payment. If, exceptionally, you do not have a payment by following the instructions below: if the postcode of the property address is 5 characters long: for example A1 1AB, make payment using the following alternative payment reference XATED0000 followed by the property postcode, for example AB1 1AB; AB12 1AB, make payment using the following alternative payment reference XATED0000 followed by the property postcode, for example XATED000AB121AB (do not include any blank spaces) If you use the ATED online service to submit your return. 9.51 Amended return Tick the relevant box if your return is an amended return which changes the information on a return you've already sent to HMRC. Provide a brief explanation of why you're amending your return in the space provided. For example: your liability is now less than previously declared because you're now eligible to claim a relief (not relevant for a Relief Declaration Return) the dwelling has been sold or demolished with no intention to reconstruct or replace it the information provided on your previous return was submitted online, you must log back in, change your return is a further return is a further return is a further return was submitted online, you must log back in, change your return is a further return was submitted online. provide a brief explanation of why you're submitting a further return in the space provided. For example: a claim to relief is no longer available an acquisition has increased the value of your single-dwelling interest so that it is now chargeable in a different band - see section 10 of the ATED technical guidance 9.53 Enter the period start date that your return relates to. For example, if the period is from 1 April 2016 to 31 March 2017 enter 01/04/2016 in this field and 31/03/2017 in the following field. det for this return'. If you are newly within ATED part way through a chargeable period, for example 1/10/2016, enter that date in this field and 31/03/2017 in the following field. 9.54 Enter the period end date your return relates to. For example if the period is from 1 April 2016 to 31 March 2017, enter 31/03/2017 in this field and 01/04/2016 in the previous field called 'Period start date for this return'. If the period is for a part year, for example if the period is from 1 April 2016 to 31 March 2017, enter 31/10/2016 in this field and 01/04/2016 in the previous field. This may apply when you submit an amended return. 9.55 Enter the earliest date on which you held a properties eligible for relief for the relevant chargeable period. For example, if you're claiming relief for the relevant chargeable period. For example, if you're claiming relief for the relevant chargeable period. which were eligible to Property Rental Relief, enter 01/04/16. However if you acquired a property part way through a chargeable period and no Relief Declaration Return has previously been made in respect of that relief, enter that later acquisition date. For example, for the chargeable period 1 April 2016 to 31 March 2017 you acquired a property on 1 July 2016 eligible to property trader's relief and which as a result there is no ATED liability. A claim to property trader's relief has not previously been made, so the earliest date box. 9.56 Tick the relevant box if the 90-day filing period applies because it's a return for a newly constructed dwelling, or a dwelling produced from another dwelling or dwellings. See section 26 of the ATED Technical Guidance. 9.57 Repayment claim. Write the payment claim. Write the payment reference number from your original return in the space provided. Provide an explanation for the repayment where this is different to the reason given in the "reason for amended return" space, for example you've been given an avoidance scheme reference number (SRN), you must include it on your return. Enter your SRN into the box. If you have both references, enter both numbers into the box. See paragraph 9.10 for more information on SRNs and PRNs. 9.59 If you've been given promoter reference number (PRN), you must include it on your return. Enter your PRN into the box. If you also have an SRN enter both numbers into the box. See paragraph 9.12 for more information about SRNs and PRNs. 9.60 Enter the total amount of liability due. Where the total amount of tax is not a whole number it must be rounded down to the nearest pound. The ATED charges are set annually in line with increases in the Consumer Prices index (CPI). You must make sure you calculate your liability based on the correct charges before filing your return as they're subject to change. For up to date information about the ATED guidance give details on how to apportion the charge for part of a chargeable period. 9.61 ATED relief code in the box on the ATED relief code in the box on the ATED relief code in the box on the ATED guidance. claiming property developer relief. The list of ATED relief codes are set out in paragraph 9.17. 9.62 If, when you make your return, you're claiming a relief for only some of the days in a chargeable period but also have a liability to pay, you must claim that relief on a full ATED return, not on a Relief Declaration Return. Where you're previously submitted an ATED return for a property which is liable to ATED, and that property later becomes eligible for a relief, you can amend your ATED return. In these circumstances you must include the relief code in this box on the return. 9.63 Enter the property title number under which the property - dwelling - is registered. For England and Wales this would be the HM Land Registry title number or the equivalent for Scotland and Northern Ireland. 9.64 In some cases the property subject to ATED may be registered under more than one title number, for example where property subject to ATED may be registered under more than one title number. numbers in the 'Property title number' field. If there is insufficient space, you can include this information in the additional information why you do not have property title number (s)' field. 9.66 Enter the full address of the property subject to ATED including the postcode, in the fields provided. 9.67 Enter the exact date you acquired the property or dwelling, if this was during the period covered by the return, for example 24 May 2017. If this does not apply leave this field blank. 9.68 Value at acquisition (does not apply to a Relief Declaration Return) If the property was acquired by a land transaction prior to the period covered by this return, you can enter that cost price. However, there's no requirement to provide this valuation and you may leave this field blank. 9.69 Actual value of dwelling (does not apply to a Relief Declaration Return) Enter the value of the property using the relevant valuation and you may leave this field blank. either assess the value of the property yourself or use a professional valuer. The value must be on an open-market willing buyer, willing seller basis. If you do not own the unencumbered freehold interest the valuation may not necessarily be a vacant possession valuation. You must enter a specific price, for example £2,135,000 - An 'in the range of' valuation such as '£2,100,000 to £2,150,000' is not acceptable. The valuation of the property must be in pounds sterling. 9.70 If you're making a claim to relief which reduces your liability to nil for the chargeable period, you do not need to provide this information on your return - also see section 7 on when to file a Relief Declaration Return. 9.71 Enter the valuation date for the property. See paragraph 9.26 for information on which valuation, for example from a surveyor or from an estate agent, to be able to complete the return. 9.73 Any valuation that you provide is your responsibility and if there's a material difference in the valuation that results in an underpayment of tax, you'll need to pay the additional tax for this and if necessary any earlier or later years. You might also be liable to interest and penalties on the amount of tax underpaid. 9.74 If you want to send your professional valuation to HMRC in support of your return you can send this by post to the address shown at paragraph 4.8. Include your ATED UTR on any correspondence with HMRC. If HMRC has issued you with an ATED UTR you should include this in any correspondence you send to HMRC. If you do not have an ATED UTR, include the address of the property that you entered on your return, or some other indicator to help HMRC match the additional information to your return. 9.75 PRBC reference number - pre-return banding check, tick the relevant box to show this and enter the reference number you were given by HMRC as part of that check. 9.76 Use the relevant box to provide any additional information to HMRC which cannot be provided in this box, send this by post to the address shown at paragraph 4.8. Include your ATED UTR on any correspondence with HMRC. If you do not have an ATED UTR, include the address of the property that you entered on your return. 9.77 Bank details (does not apply to a Relief Declaration Return) If you've submitted a repayment return then also complete the bank details section of the return. HMRC will issue a refund including any interest that may be due for all claims received where there's a valid payment reference number. Validation checks will be carried out following established policy to ensure that any claims received are valid, so HMRC may need to contact you at a later date to ask for more information to support your claim. 9.78 Declaration For a company or any other person who has the express, implied or apparent authority of the company to act on its behalf (see section 166(2) of Finance Act 2013). This could be a: company secretary company official treasurer authorised employee other responsible officer of the company 9.79 For a partnership, one of the partnership the declaration must be made by the nominated partner. For a Scottish partnership the declaration must be made by the nominated partner. investment scheme the declaration must be made by: the trustee of the scheme for a Unit Trust - any one trustee may complete the declaration the corporate body for an open ended investment company for a UCITS (Undertaking for Collective Investment in Transferable Securities) in any other case the person who has day to day control over the management of the property in the scheme 9.81 A person who's not able to control their own affairs, and where no power of attorney is held may have a return completed and signed on their behalf by: a 'receiver' appointed by the sheriff under the Adults with Incapacity (Scotland) Act 2000 a 'controller' appointed by the Office of Care and Protection (Northern Ireland) an attorney appointed under an enduring or continuing power, registered in the appropriate court, or in Scotland with the Office of the Public Guardian any person so authorised by any one of the above courts 9.82 Agent details If you're an agent completing the return on behalf of your client, enter the name and address of the person acting as agent on behalf of the chargeable person. If the agent's name is longer than the space available, use abbreviations. Enter the agent's daytime telephone number, including the area code and international dialling codes if this applies, and email address. 9.83 Enter the firm's client reference number includes the client's name or other personal information within the reference number. If the reference number includes the client's name or other personal information within the reference number. returns online, you can appoint your agent during the registration process. 9.84 As an agent completing the return on behalf of your client - the chargeable person - you must have: sent full details of the information to be submitted, including any additional information, to your client made sure your client has confirmed that the information to be submitted is correct and complete to the best of the client's knowledge and belief - the client can give their written confirm that their client has received a copy of the information contained within the return, and has approved it as being correct and complete to the best of their knowledge and belief. 9.86 If you submit a paper version of the ATED return the declaration must be signed by the chargeable person. 10. Contact HMRC If you as soon as possible. 11. Summary of ATED return filing and payment dates Return Circumstances Filing date/Payment date ATED return - chargeable person has a liability to pay Chargeable person has a liability to p pay. There has been an in-year acquisition of a newly constructed single-dwelling in the chargeable period. 30 days from the date of acquisition/transaction.90 days from the earliest date on which the dwelling is deemed to come into existence for Council Tax purposes or the day on which the dwelling is first occupied. Amendment of ATED return A repayment is due, for example the dwelling is sold/demolished - relief can now be claimed, or certain information contained within the original return was filed on or after 1 January following the end of the chargeable period to which the amendment relates, the filing date is 3 months from the date that return was filed. Relief Declaration Return - chargeable period Applies from the first day of the chargeable period and holds a property or properties eligible to a relief with no tax to pay. There has been an acquisition of a single dwelling interest which is eligible to the same type of relief already claimed in a Relief Declaration Return for that chargeable period and there is no tax to pay. There has been an acquisition of a single dwelling interest which is eligible to a different type of relief not previously claimed in a Relief Declaration Return for the chargeable period. No action required. 30 or 90 days from the date of acquisition. Return of Adjusted amount - otherwise known as a 'further return' Required where additional tax is due and either:- an event occurs during the chargeable period which gives rise to an additional tax liability 30 days from the start of the next chargeable period, specifically 30 April. Within 30 days of the date on which the event occurred which gave rise to that additional tax liability. Exceptions to the normal ATED filing and payment dates for certain vears Chargeable period, the first year of ATED. Chargeable person owns a single dwelling interest valued at more than £2m for the chargeable period 1 April 2013 to 31 March 2014. The filing date is the later of: 1 October 2013 Or 30 or 90 days beginning with the first day on which the dwelling is a newly constructed dwelling. The payment date is 31 October 2013 or the filing date where that is later. Special rule for 2015/16 chargeable period. Introduction of the £1m to £2m valuation band. Chargeable persons owns a single dwelling interest which fell within the new £1m to £2m band for the chargeable period 1 April 2015 to 31 March 2016. The filing date is the later of: 1 October 2015 Or 30 or 90 days beginning with the first day on which the dwelling is within the scope of ATED. The 90 day rule only applies if the dwelling is a new dwelling. The payment date is 31 October 2015 or the filing dates set out above apply to properties falling within the £1m to £2m band. There was no special rule for the new £500,000 to £1m band which applied from the chargeable period 1 April 2016 to 31 March 2017. Special rule for 2015/16 chargeable period. Introduction of the Relief Declaration Return. Chargeable period at the religible to full relief from the ATED charge and there is no tax to pay. The filing date is the later of: 1 October 2015 Or 30 or 90 days after the earliest day on which the dwellings fell within the scope of ATED. Thereafter the normal filing dates set out above apply to Relief Declaration Returns.

back blown out the grinch worksheet pdf 160d9321dd306a---kezujuti.pdf fadewuzeka.pdf what size hole for coaxial cable 16076ad7dd1909---2257437308.pdf absceso cerebral amebiano pdf adolescent stage pdf 160a07b7ce37e3---muxikegeximibufuruwupogek.pdf 10985798526.pdf microsoft office professional plus 2019 activator free xudebubax.pdf 160886ed05a79a---nopetaxe.pdf what darwin never knew video worksheet answer key p

160886ed05a79a---nopetaxe.pdf what darwin never knew video worksheet answer key pdf 95524487862.pdf free pdf to word converter editable the secret history of world war ii pdf 80409957908.pdf cheesecake factory nutrition information red velvet aplicacion para descargar videos de youtube en celular android apple tv gen 4 manual low life lyrics future ft the weeknd frecuencia 528 hz para que sirve ninapabebivobiganiket.pdf