

Please find enclosed a copy of the letter that we have sent to your client, [\[client name from spreadsheet\]](#).

We recognise the value of professional agents helping customers with their tax. For information about the required standards for agents, go to www.gov.uk/government/publications/hmrc-the-standard-for-agents/hmrc-the-standard-for-agents

Yours faithfully

WMBC Wealthy



HM Revenue
& Customs

HM Revenue and Customs
WMBC
BX9 1BN

[Customer name from data file](#)
[Customer address from data file](#)

Phone 03000 516 640
9am to 4pm, Monday to Friday

Email responseteam5@hmrc.gov.uk

Web www.gov.uk

Date [{Date of Issue insert}](#)
Our Ref [Caseflow ref](#)

Dear [title/surname](#)

Please update your Annual Tax on Enveloped Dwellings (ATED) valuation

Property address: [Address from data file](#)

Interested party [Name from data file](#)

Our information shows that you pay Annual Tax on Enveloped Dwellings (ATED) for the above property.

ATED is an annual tax payable on residential properties which are owned by a company, partnership or collective investment scheme and are valued at more than £500,000.

There are fixed revaluation dates which occur for all properties, this is every 5 years from 1 April 2012. As such the latest revaluation date is 1 April 2022. This valuation will be used in your 1 April 2023 to 31 March 2024 return.

What you need to do

Please revalue your property from 1 April 2022. The valuation must be based on an open market value. You can either use a professional surveyor or you can self-assess.

When the property has been revalued, you'll need to find out what ATED valuation band it falls into. Go to **GOV.UK** and search 'ATED'

If you own any other properties, check to see if they're liable for the ATED charge too. If they are liable, you'll need to submit an ATED return for these properties from 1 April 2023.

If you're unsure of your property valuation please submit a pre-return banding check (PRBC). Go to **GOV.UK** and search for 'Annual Tax on Enveloped Dwellings Property'.

You may find it helpful to keep a record of this valuation for your future year returns. Please note this valuation will NOT impact your 1 April 2022 to 31 March 2023 return.

What happens next

You'll need to make sure that you show the correct valuation band details on your 2023 to 2024 ATED return. You must send us this between 1 April 2023 and 30 April 2023. If your return is received late or is incorrect you may have to pay additional ATED, interest and a penalty.

For help and advice

If you need further help on revaluing your property, go to **GOV.UK** and search for 'Annual Tax on Enveloped Dwellings Property'. You can also phone us on the number at the top of this letter or contact us via email at (insert response email address).

You can get help from HMRC if you need extra support, for example if you need information in a different format or need help filling in forms. Visit **GOV.UK** and search 'Get help from HMRC if you need extra support'

Yours sincerely

WMBC Wealthy

Join the millions of taxpayers already using their Personal Tax Account to access a range of services. It takes just a few minutes to get started, go to www.gov.uk/personal-tax-account Or you can use the HMRC app.

To find out what you can expect from us and what we expect from you go to www.gov.uk/hmrc/your-charter and have a look at 'Your Charter'.



Corresponding with HMRC by email

Use the following information to decide whether you want to deal with us by email. We take the security of personal information very seriously. Email is not secure, so it's very important that you understand the risks before you email us. We will not deal with you by email unless you tell us you accept the risks of doing so.

About the risks

The main risks associated with using email that concern HMRC are:

- confidentiality and privacy – there's a risk that emails sent over the internet may be intercepted
- confirming your identity – it's crucial that we only communicate with established contacts at their correct email addresses
- there's no guarantee that an email received over an insecure network, like the internet, has not been altered during transit
- attachments could contain a virus or malicious code

How we can reduce the risks

We'll desensitise information, for example by only quoting part of any unique reference numbers. We can also use encryption. We're happy to discuss how you may do the same but still give the information we need.

If you do not want to use email

You may prefer that we do not respond by email, for example because other people have access to your email account. If so, we're happy to respond by another method. We'll agree this with you either by telephone or in writing via post.

If you do want to use email

If you would like to use email as one of the ways HMRC will contact you, we'll need you to confirm in writing by post or email:

- that you understand and accept the risks of using email
- that you're content for financial information to be sent by email
- that attachments can be used

If you are the authorised agent or representative we'll need you to confirm in writing by post or email that your client understands and accepts the risks.

Please also:

- send us the names and email addresses of all people you would like us to use email with - you, your staff, your representative, your agent, for example
- confirm you have ensured that your junk mail filters are not set to reject and/or automatically delete HMRC emails

How we use your agreement

Your confirmation will be held on file and will apply to future email correspondence. We'll review the agreement at regular intervals to make sure there are no changes.

Opting out

You may opt out of using email at any time by letting us know.

More information

You can find more information on HMRC's privacy policy. Go to www.gov.uk and search for 'HMRC Privacy Notice'.