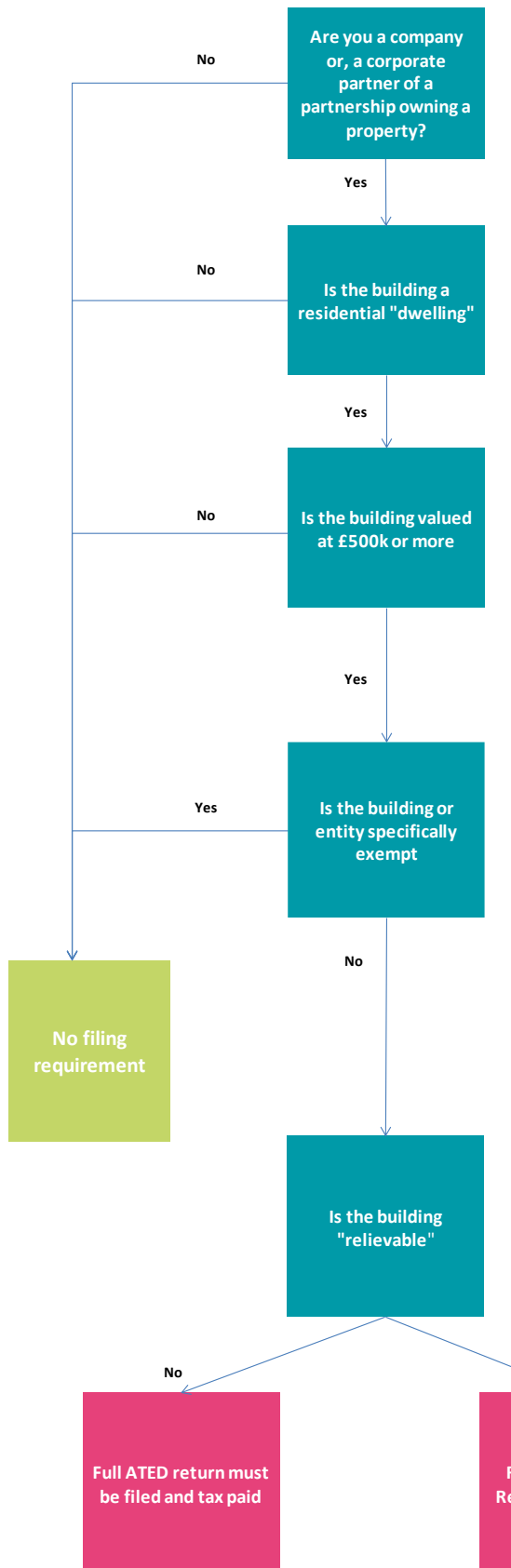


Annual Tax on Enveloped Dwellings (ATED)

Do I need to file a return with HMRC?



"If all or part of it is used, or could be used as a residence, for example a house or flat. It includes any gardens, grounds and buildings within them"

Builders Beware! Where an existing dwelling is adapted or converted or a brand new dwelling is built, a new valuation date is triggered on the earlier of the date the new or converted dwelling comes into existence for Council Tax domestic rating purposes, or the day on which it is first occupied

As at 1 April 2017 or acquisition if later, For blocks of flats, consider the value of each dwelling, not the whole block.

Some dwellings are specifically "non-residential" and outside of ATED such as:

- Hotels
- Guest houses
- Boarding school accommodation
- Hospitals
- Student halls residence
- Military accommodation
- Care homes
- Prisons

Some entities are specifically exempt:

- Charitable company and qualifying purpose
- Public bodies
- Certain bodies for National purposes e.g. Trustees of the British Museum
- Buildings are exempt if designated as buildings of outstanding historic or architectural interest

In charge, but relievable:

- Property rental businesses (to include the special conditions: sale, demolition, and, conversion)
- Property developers (including qualifying exchange of dwellings interests)
- Property traders carrying on a property trading business
- Dwellings opened to the public
- Financial institutions acquiring dwellings in the course of lending
- Dwellings used for trade purposes (occupation by qualifying employees and partners)
- Farmhouses (occupation for the purposes of carrying on a trade of farming)
- Registered providers of social housing.