HM Revenue & Customs

Annual Tax on Enveloped Dwellings (ATED) and ATED related Capital Gains Tax

How to fill in this form

This form is designed to be downloaded and saved on your computer and filled in on screen. When you have filled it in, you will need to print it, then sign and date the Declaration. If you need to make changes to the form, you will need to amend the form saved on your computer and then print off a new version.

This authority allows us to exchange and disclose information about you with your agent and to deal with them on matters relating to the Annual Tax on Enveloped Dwellings (ATED) and ATED related Capital Gains Tax (CGT) only. This authority will remain in force until you give us written notice to tell us that the details have changed.

Submission of form 64-8 'Authorising your agent' to HM Revenue & Customs (HMRC) for other tax matters **does not** cover ATED or ATED related CGT.

Please note: Agent authorisation for ATED or ATED related CGT will not transfer any of your legal obligations to your agent. You as the property owner will remain responsible for all aspects of your dealings with HMRC, even if your agent submits returns and makes payments on your behalf.

ATED Tax reference

Enter the ATED Unique Taxpayer Reference (UTR) issued to you by HMRC. If you do not have an ATED UTR you should leave this field blank and HMRC will issue you with one following receipt of your return.

ATED Unique Taxpayer Reference if applicable

A T E D

If you do not have an ATED UTR enter any United Kingdom Business Unique Indentifier – if you don't have one please leave blank

Business Unique Identifier

Declaration (see overleaf)

I, (print your name)

of (name of your business or company)

authorise HMRC to disclose information to

(agent's business name)

I agree that the nominated agent has agreed to act on my/our behalf in respect of Annual Tax on Enveloped Dwellings and/or ATED related CGT and that the information is correct and complete.

Signature please read the section 'Who should sign this form' on page 2 before signing

Date DD MM YYYY

Other information

Give your personal details or company registered office here

Full Address

Postcode or ZIP code

Telephone number

Give your agent's details here

Full address

Postcode

Telephone number

Agent client reference

Please tick in the box(es) below to tell HMRC how to deal with your agent (see 'Multiple agents' overleaf).

Annual Tax on Enveloped Dwellings ☐

ATED related CGT ☐

Who should sign the form

If the authority is for a	Who signs the form
company or corporate body	The secretary or other responsible officer of the company.
partnership	The responsible partner.
collective investment scheme	The trustee of the scheme for a Unit Trust. The corporate body for an open-ended investment company. The management company for an Undertakings for Collective Investment in Transferable Securities (UCITS). A person who has day-to-day control over the management of the property in the scheme.

Multiple agents

If you have more than one agent (for example, one acting for your ATED affairs and another acting for your ATED related CGT) you must sign one of these forms for each nominated agent.

How we use your information

HM Revenue & Customs is a Data Controller under the Data Protection Act 1998. We hold information for the purposes specified in our notification to the Information Commissioner, including the assessment and collection of tax and duties, the payment of benefits and the prevention and detection of crime, and may use this information for any of them. We may get information about you from others, or we may give information to them. If we do, it will only be as the law permits to:

- check the accuracy of information
- prevent or detect crime
- protect public funds

We may check information we receive about you with what is already in our records. This can include information provided by you, as well as by others, such as other government departments or agencies and overseas tax and customs authorities. We will not give information to anyone outside HM Revenue & Customs unless the law permits us to do so.

What to do now

- Save a copy of this form on your computer for your records. If you have to make any changes then you will need to submit another form
- print a copy
- sign and date the Declaration section, then
- send this form to:

ATED Processing Team
5th Floor
Crown House
Birch Street
WOLVERHAMPTON
West Midlands
WV1 4JX