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THIS NOTICE HAS THE FORCE OF LAW

1) Paragraph 20 (5A) and (5B), Schedule 7A of the Taxation (International and Other Provisions) Act (TIOPA) 2010 provides that Her Majesty's Revenue and Customs may make a public notice to specify additional matters that must be included in an interest restriction return. This is in addition to the matters required to be included in accordance with paragraph 20(3) (for a full interest restriction return) or paragraph 20(5) (for an abbreviated interest restriction return).

2) This notice has the force of law immediately upon the publishing of this notice until such time as it is withdrawn.

3) This notice applies to all interest restriction returns (and revised returns) filed with HMRC on or after [***]

4) In addition to the required information stated in paragraph 20(3) or paragraph 20(5), Schedule 7A of TIOPA 2010, the interest restriction return must:

4.1) State the country of incorporation of the ultimate parent of the worldwide group where it does not have a Unique Taxpayer Reference (UTR).

4.2) State the Legal Entity Identifier of the ultimate parent of the worldwide group where it has one.

4.3) State which companies within the worldwide group have made a qualifying infrastructure election under Section 433 TIOPA 2010 that has effect at any time within the return period.

4.4) State the Self-Assessment UTRs of UK partnerships in respect of which the group has made an interest allowance (consolidated partnerships) election under paragraph 18, Schedule 7A of TIOPA 2010.

4.5) Where a full interest restriction return is submitted in accordance with paragraph 20(3) Schedule 7A of TIOPA 2010, state the adjusted net group-interest expense of the worldwide group for the return period. This should be provided irrespective of whether the worldwide group has made a group ratio election or not.