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An Official Statistics release

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Annual Tax on Enveloped Dwellings (ATED) Statistics 2016-17

This publication presents an overview of ATED statistics, covering receipts, reliefs and geographic breakdowns.

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ATED Receipts by Band Commentary and Charts

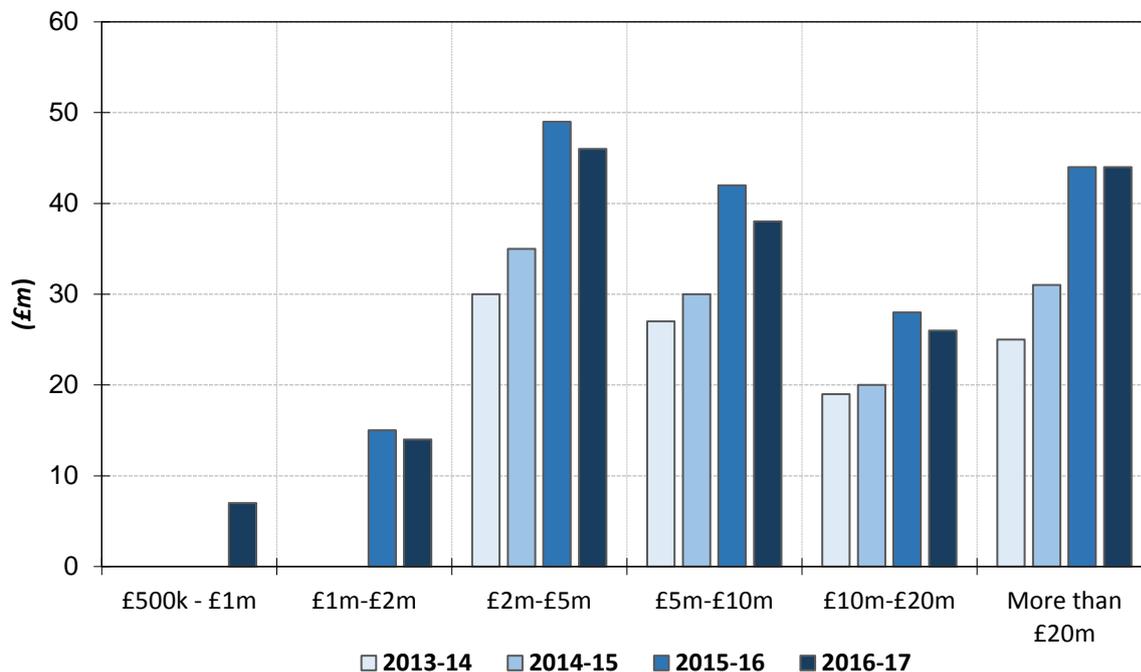
Estimated ATED receipts by band

Chart 1A below and Table 2.1 show a breakdown of estimated ATED receipts by the band the property falls into (see Section 8 for more information).

In 2016-17 ATED receipts fell by 2% to £175m from £178m in the previous year. This fall was observed across most bands with the £5m to £10m band falling by the largest amount of £4m (10%), followed by the £2m to £5m band which fell by £3m (6%) and the £10m to £20m which fell by £2m (7%). This decrease in receipts was offset slightly by the new £500k to £1m band, which was introduced in April 2016 and accounted for 4% (£7m) of ATED receipts in 2016-17.

The distribution of receipts across the other bands remained relatively constant when compared to the previous year with properties in the £2m to £5m band accounting for 26% (£46m) of receipts, properties in the over £20m band accounting for 25% (£44m) of receipts and properties in the £5m to £10m band accounting for 22% (£38m) of receipts.

Chart 1A: ATED receipts by band



Estimated ATED liable declarations by band

Chart 1B below and Table 2.2 show the provisional number of ATED liable declarations by the band the value of the corresponding property falls into. Liable declarations include those which were liable for only part of the year, which can occur, for example, when a property is sold.

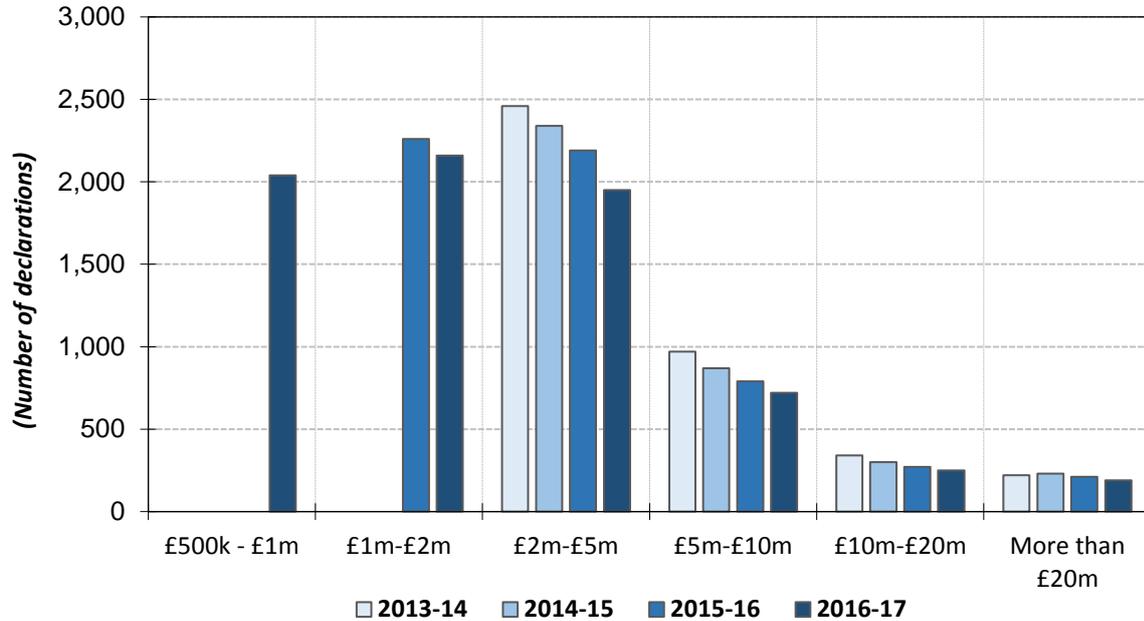
In 2016/17 the number of liable declarations increased by 1,580 (28%) to 7,300 from 5,720 in 2015-16. The increase in declarations this year is due solely to the introduction of the £500k to £1m band in April 2016 as there has been a decrease in declarations in every other band from 2015-16. This fall may be due to an increase in the tax burden leading to de-enveloping of property, however this impact has not been evaluated.

The new £500k to £1m band accounted for 28% (2,040) of ATED liable declarations in 2016-17. A further 30% (2,190) of ATED liable declarations were from properties in the £1m to £2m band and 27% (1,950) of declarations were from properties in the £2m to £5m band.

1

ATED Receipts by Band Commentary and Charts

Chart 1B: ATED liable declarations by band



Note on comparisons between Charts 1A and 1B

Please note that Charts 1A and Charts 1B are not directly comparable as the counting basis is different. ATED receipts (Chart 1A) are not always attributable to the tax year they relate to and may be attributed to a different financial year, as is the case with late returns. ATED liable declaration counts (Chart 1B) are based on the tax year they relate to. Please see section 7.2 for more information.

2

ATED Receipts and Declarations Tables

2.1 ATED receipts by band¹²

Financial Year	Band						£ million
	£500k - £1m	£1m-£2m	£2m-£5m	£5m-£10m	£10m-£20m	Over £20m	Total
2013-14	*	*	30	27	19	25	100
2014-15	*	*	35	30	20	31	116
2015-16 ³	*	15	49	42	28	44	178
2016-17 ⁴ P	7	14	46	38	26	44	175

2.2 Number of ATED liable declarations by band¹²

Financial Year	Band						Total
	£500k - £1m	£1m-£2m	£2m-£5m	£5m-£10m	£10m-£20m	Over £20m	
2013-14	*	*	2,460	970	340	220	3,990
2014-15	*	*	2,340	870	300	230	3,740
2015-16 ³	*	2,260	2,190	790	270	210	5,720
2016-17 ⁴ P	2,040	2,160	1,950	720	250	190	7,300

* = not applicable

P = provisional

- Components may not sum to totals due to rounding. Receipts are rounded to the nearest £1 million; nearest £1 million; liable declarations counts are rounded to the nearest unit of 10.
- Due to the transition from paper returns to online returns, receipts data for 2016-2017 is taken from two different data sources.
- In April 2015 a new property value band of more than £1,000,000 but not more than £2,000,000 was introduced.
- In April 2016 a new property value band of more than £500,000 but not more than £1,000,000 was introduced.

3

ATED Receipts by Geographic Areas Commentary and Charts

ATED receipts by region

Table 4.1 shows the distribution of ATED receipts in 2016-17 broken down by the region where the payment declaration was made. Chart 3A shows the regional breakdown of receipts by percentage for the last four financial years. For 2016-17 this is based on ATED receipts where the region is known (£165m).

Receipts from ATED declarations located in London accounted for 87% of all receipts in 2016-17, by far the highest of all regions, but one percentage point lower than the proportion of receipts in 2015-16. Overall the regional breakdown appears broadly stable when compared to previous years.

Declarations located in the South East paid 10% and together with London accounted for about 97% of all declarations for which ATED was paid.

It is not possible to provide a breakdown of receipts for all regions in the UK as this would breach HMRC's policy on disclosure and taxpayer confidentiality.

Chart 3A: ATED receipts by region & financial year¹²³



1. Percentages for 2016/2017 exclude £10m of receipts where the region is not known.

2. Percentages may not sum due to rounding.

3. 'Rest of UK' includes: North East, North West, Yorkshire and The Humber, East Midlands, West Midlands, East of England, Northern Ireland, Scotland and Wales.

ATED receipts by local authority

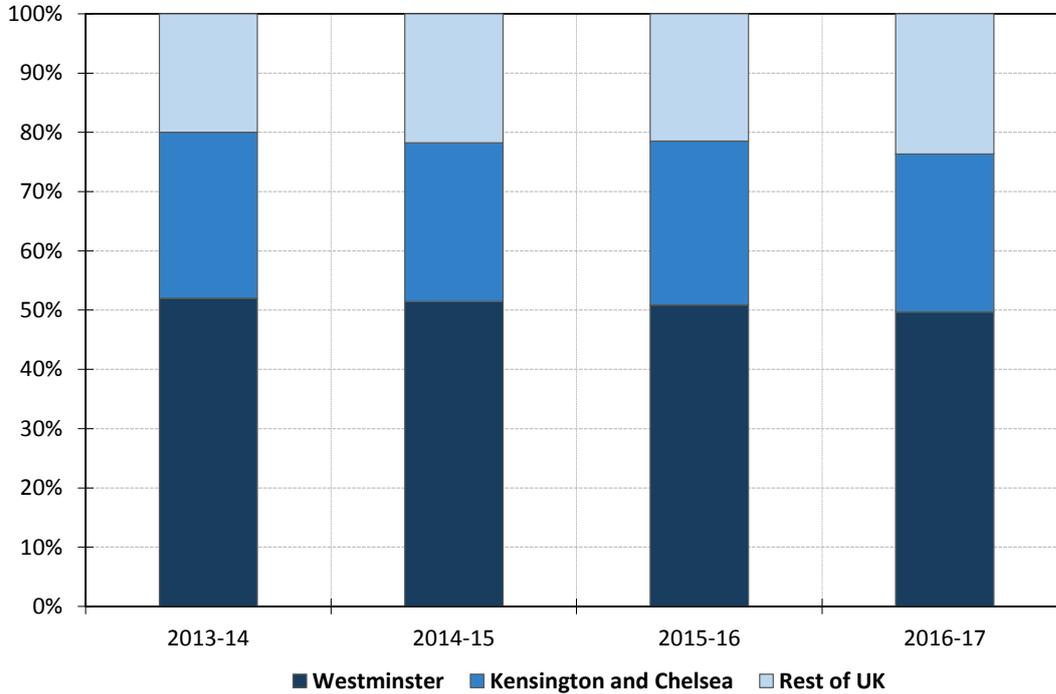
Table 4.2 shows the distribution of ATED receipts in 2016-17 broken down by the Local Authority of the declaration for which the payment was made. Chart 3B shows the Local Authority breakdown of receipts by percentage for the last four financial years. For 2016-17 this is based on ATED receipts where the region is known (£165m).

3

ATED Receipts by Geographic Areas Commentary and Charts

Declarations within the London Borough of Westminster accounted for 50% of ATED receipts in 2016-17, with a further 27% of receipts coming from declarations in the London Borough of Kensington and Chelsea. The proportion of total receipts from these local authorities in 2016-17 was very similar to the last three years.

Chart 3B: ATED receipts by local authority & financial year¹²



1. Percentages for 2016/2017 exclude £10m of receipts where the region is not known.
2. Percentages may not sum due to rounding.

4

ATED Receipts by Region & Local Authority Tables

4.1 ATED receipts by region¹²

Region	Receipts (£m)	Percentage of UK Receipts
London	144	87%
South East	16	10%
East of England	2	1%
South West	2	1%
Rest of UK ³	2	1%
Total (excluding missing)	165	100%
Region missing ⁴	10	
Total	175	

1. All figures stated are provisional. Components may not sum to totals due to rounding. Receipts are rounded to the nearest £1 million.
2. Due to the transition from paper returns to online returns, receipts data for 2016-2017 is taken from two data different sources.
3. 'Rest of UK' includes: North East, North West, Yorkshire and The Humber, East Midlands, West Midlands, East of England, Northern Ireland, Scotland and Wales.
4. Location data are unavailable for some records due to the introduction of a new data source and we are investigating whether we can restore the missing information.

4.2 ATED receipts by local authority¹²

Local Authority	Receipts (£m)	Percentage of UK Receipts
Westminster	82	50%
Kensington and Chelsea	44	27%
Camden	5	3%
Elmbridge	4	2%
Barnet	2	1%
Hammersmith and Fulham	2	1%
Windsor and Maidenhead	2	1%
Wandsworth	2	1%
Runnymede	2	1%
Richmond upon Thames	1	1%
Rest of UK	19	12%
Total (excluding missing)	165	100%
Local authority missing ³	10	
Total	175	

1. All figures stated are provisional. Components may not sum to totals due to rounding. Receipts are rounded to the nearest £1 million.
2. Due to the transition from paper returns to online returns, receipts data for 2016-2017 is taken from two different data sources.
3. Location data are unavailable for some records due to the introduction of a new data source and we are investigating whether we can restore the missing information.

5

ATED relief declarations Commentary and Charts

ATED Relief Declarations by Type

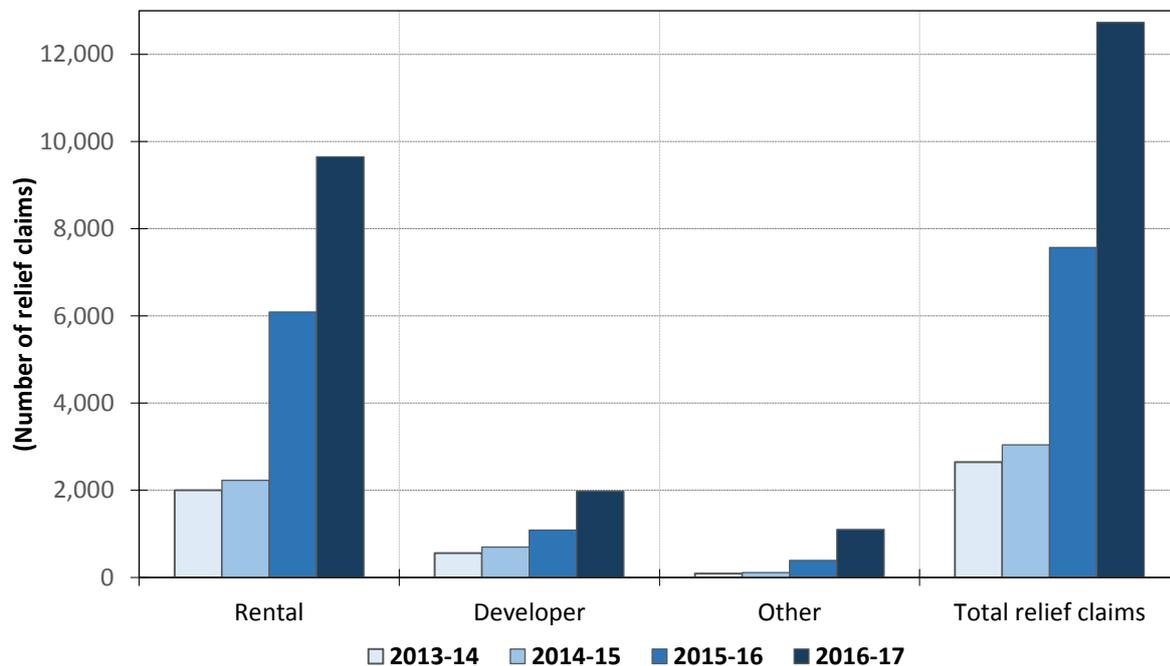
Chart 5A and Table 6.1 show the total number of relief declarations in 2016-17 by type of relief (see section 7 for more information on reliefs)

There were a total of 12,730 relief declarations in 2016-17, an increase of 9,650 (68%) from 2015-16. Year on year comparisons on reliefs should be treated with particular caution (see section 7 for more information). This is due to the changes in the way reliefs are required to be reported to HMRC as this new tax has developed. It is likely the increase in reliefs in 2016-17 is due to the introductions of the new band of properties with value more than £500k but no more than £1m in April 2016, and the increase in reliefs in 2015-16 is due to the introduction of the new band of properties with value more than £1m but not more than £2m in April 2015.

About 76% of all relief claims in 2016-17 related to the property rental relief (9,650 claims). The next highest was the property development relief accounting for 16% of claims (1,980 claims). The other types of reliefs came to just over 9% of claims (1,160).

It is not possible to provide a breakdown of receipts for all relief claims in the UK as this would breach HMRC's policy on disclosure and taxpayer confidentiality.

Chart 5A: ATED Relief Declarations by Type¹



1. The 'Other' reliefs category includes: Dwellings opened to the public, Property traders carrying on a property trading business, Financial institutions acquiring dwellings in the course of lending, Dwellings used for trade purposes, Farmhouses, Registered providers of Social Housing.

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ATED Reliefs Tables¹²³

6.1 Number of ATED relief declarations by type

Financial Year	Type of relief			Total
	Rental	Developer	Other ⁴	
2013-14	2,000	560	90	2,650
2014-15	2,230	700	110	3,040
2015-16	6,090	1,090	390	7,570
2016-17 P	9,650	1,980	1,100	12,730

P = provisional

1. Relief declarations are rounded to the nearest unit of 10.
2. In this edition of the HMRC Annual Tax on Enveloped Dwellings (ATED) Statistics Publication, the ATED on rental relief declarations by band and property developer declarations by band (formerly published in tables 6.2 and 6.3) are not published as this data is no longer being collected. Since 2015, property details are not required on relief declaration returns. Further information can be found here:
<https://www.gov.uk/government/publications/stld-annual-tax-on-enveloped-dwellings-ated/annual-tax-on-enveloped-dwellings-returns-guidance>
3. Due to the transition from paper returns to online returns, relief declarations data from 2015-2016 onwards is taken from two different sources.
4. The 'Other' reliefs category includes:
 - Dwellings opened to the public
 - Property traders carrying on a property trading business
 - Financial institutions acquiring dwellings in the course of lending
 - Dwellings used for trade purposes
 - Farmhouses
 - Registered providers of Social Housing

7.1 Introduction to ATED

At Budget 2012 the Chancellor announced a set of measures to combat Stamp Duty Land Tax (SDLT) avoidance. These included ATED (Annual Tax on Enveloped Dwellings), a new annually recurring tax on UK residential dwellings which are held in a 'corporate envelope' (e.g. a company).

ATED is a tax charged on 'non-natural persons' holding an interest in one or more residential properties in the UK. It does not apply if the residential property is owned by an individual or group of individuals. An ATED Tax Return must be completed with respect to a property if all of the following apply:

- it's a dwelling (see '[Introduction to ATED](#)' hyperlink below for definition)
- it's situated in the UK
- it was valued at more than:
 - £2 million on 1 April 2012, or at acquisition if later, for returns from 2013 to 2014 onwards
 - £1 million on 1 April 2012, or at acquisition if later, for returns from 2015 to 2016 onwards
 - £500,000 on 1 April 2012, or at acquisition if later, for returns from 2016 to 2017 onwards
- it is completely or partly owned by a non-natural person - that is, a company, a partnership where one of the partners is a company, or a 'collective investment scheme' (for example, a unit trust or an open ended investment company).

ATED came into effect from 1 April 2013 and is paid annually. The amount paid is calculated using a banding system based on the value of the property. The valuation bands and annual chargeable rates of ATED are shown in Section 8.

The 2016-17 threshold for ATED is set at £500,000, with annual charges starting at £3,500 for properties up to £1 million, and then increasing up to £218,200 for properties over £20 million.

Budget 2014 announced a reduction in the threshold from £2 million to £500,000 to be introduced over 2 years. From 1 April 2015 a new band came into effect for properties with a value greater than £1 million but not more than £2 million with an annual charge of £7,000. For those non-natural persons who fall into this new threshold there was a transitional rule where returns were due by 1 October 2015 and payment by 31 October 2015. From 1 April 2016 a further new band came into effect for properties with a value greater than £500,000 but not more than £1 million, with an annual charge of £3,500.

Reliefs

There are a number of reliefs available which may reduce a non-natural person's ATED liability to nil. These are claimed by stating on the ATED return the relief that applies. Any changes to the relief status of a property have to be stated on a new return.

The list of ATED relief codes is:

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

7.2 Introduction to Statistics: Methodology & Explanation

This publication presents financial year estimates of the amount of ATED collected in the UK. It provides various breakdowns of revenue, including by Region, Local Authority, and Charge band. It also shows details of the number of the transactions associated with this ATED revenue. It is not possible to provide more detailed breakdowns on ATED receipts due to HMRC's Dominance and Disclosure policy.

Data Sources:

The information in this publication are based on HMRC's records of submitted ATED liable returns and Relief Declaration Returns. Due to the transition from paper returns to online returns, receipts data for 2016/17, and reliefs' data from 2015/16 onwards, is taken from two different data sources. Declarations are initially identified by the year they relate to (not when the declaration was made). Where a person submits multiple returns, data from the most recent return are used. The aggregate revenue figures (including breakdowns) are then constrained to the financial accounts published in HMRC's annual report, meaning receipts are counted on the basis of when they are received, not when they are due.

HMRC's statement on statistical quality is published in "HMRC: Official Statistics" (hyperlinked below in Section 7.3).

These statistics are based on an administrative data source collected by HMRC in the running of its business (assessment and collection of tax). Any apparent discrepancy between totals and the sum of the constituents in the publication is due to rounding.

The quality of these statistics depends on the purpose that they are intended to be used for. The definitions used within this publication are defined by tax law, and whether or not a property is counted within the estimates is dependent on the submission of an ATED Return. For example, properties where no return is required, or is required but not submitted, will not be counted in the provisional figures.

Reliefs data:

Where a person submits relief claims for multiple properties the returns are submitted separately and the data are held by HMRC in a different format which is less amenable to aggregated analysis. As a result, the numbers provided on reliefs in this bulletin are HMRC's estimates of relief claims on single properties only. The figures should therefore be treated with caution and may under-estimate the total number.

From 1 April 2015 a simplified return (the Relief Declaration Return) was introduced for properties entitled to claim full relief from ATED and for which there is no ATED to pay. On these returns property value information is not collected, meaning reliefs cannot be split into bands as in previous publications. See below for further information:

<https://www.gov.uk/government/publications/std-annual-tax-on-enveloped-dwellings-ated/annual-tax-on-enveloped-dwellings-returns-guidance>

Rounding:

Estimates of stamp tax revenue collected are mostly rounded to the nearest million pounds. The totals for regions, local authority, relief claims, and annual charge bands are rounded to the nearest million pounds, and property counts to the nearest unit of 10. This is done both for presentational and also dominance and disclosure policy purposes. Some rounded figures may not sum to the full amount stated elsewhere due this rounding convention.

Revisions and Timing of Publication:

This annual publication is produced on a financial year basis and is updated every January with data from the previous financial year. This provides enough time for HMRC's annual report to be finalised, for the data to be processed and cleaned, and for the publication to be constructed. However, the details of some returns are not finalised until after publication and so all estimates contained in this publication for the most recent financial years are provisional. We have not revised our initial estimate for 2015-16 however these estimates remain provisional. The numbers may be revised in future as a result of HMRC compliance activity. Given that ATED was an entirely new tax these revisions could be substantial. Next year's publication, as well as providing provisional estimates for 2017-18, is expected to provide revisions to this year's provisional estimates.

Geographic Breakdowns:

The split of revenue between the various geographic units is based upon the location of the property; i.e. the postcode recorded on the ATED return. Due to difficulties with the introduction of the new data source there are a small minority of cases where this data is not available. This is an issue that is currently being investigated. Additionally there are a further number of cases where data are not fully recorded. Where these cannot be corrected they are classed as 'missing' and assigned to the 'missing' category in the tables. The aggregation of the ATED revenue in each table is constrained to the total revenue collected. ONS lookup tables are used to match postcodes to UK geographic areas.

The reference codes for the Local Authority table can be found in Annex A of this PDF:

<http://www.ons.gov.uk/ons/guide-method/geography/geographic-policy/best-practice-guidance/presentation-order-guidance/administrative-areas/presentation-guidance-for-administrative-areas.pdf>

Disclosure Control:

HMRC reviewed its procedures around disclosure and taxpayer confidentiality in 2013. As a result, we are narrowing the scope of the estimates we publish in this release in order to ensure that we are fully complying with the National Statistics Code of Practice and our obligations under Section 18 of the Commissioners for Revenue and Customs Act 2005 (CRCA), which makes it clear HMRC must not disclose taxpayer information to anyone, unless there is lawful authority to do so. Therefore, some local authority and parliamentary constituency data is combined with a near neighbour. We will keep this issue under regular review.

7.3 Links to further information

Introduction to ATED:

<https://www.gov.uk/guidance/annual-tax-on-enveloped-dwellings-the-basics>

ATED Guidance

<https://www.gov.uk/government/publications/stdl-annual-tax-on-enveloped-dwellings-ated/annual-tax-on-enveloped-dwellings-returns-guidance>

Pre-return banding checks:

<http://www.hmrc.gov.uk/ated/pre-return-banding-checks.htm>

ATED Technical Guidance

<http://www.hmrc.gov.uk/so/ated-tech-guide.pdf>

Stamp Taxes and Annual Tax on Enveloped Dwellings - News:

<http://www.hmrc.gov.uk/so/news.htm>

Statement of Administrative Sources general note:

<https://www.gov.uk/government/statistics/hmrc-statistics-statement-of-administrative-sources>

HMRC: Official Statistics

<https://www.gov.uk/government/organisations/hm-revenue-customs/about/statistics>

Related Statistics

Archived versions of the Monthly Property Transactions:

http://webarchive.nationalarchives.gov.uk*/http://hmrc.gov.uk/thelibrary/national-statistics.htm

Historic Property Transactions, Monthly, Quarterly and Annual, 1959 to 2005 (Table 5.5)

<http://www.ons.gov.uk/ons/rel/elmr/economic-trends--discontinued-/2006-edition/index.html>

Stamp Duties collected (T15.1 to T15.5):

<https://www.gov.uk/government/collections/stamp-duties-statistics>

Measuring Tax Gaps:

<https://www.gov.uk/government/publications/measuring-tax-gaps-tables>

Tax expenditures and ready reckoners:

<https://www.gov.uk/government/collections/tax-expenditures-and-ready-reckoners>

ONS House Price Index:

<https://www.ons.gov.uk/economy/inflationandpriceindices>

HM Land Registry statistics:

<http://www.landregistry.gov.uk/public/house-prices-and-sales>

Dept. for Communities and Local Government statistics:

<https://www.gov.uk/government/organisations/department-for-communities-and-local-government/series/housing-market>

Other links

Office for National Statistics (ONS):

<http://www.ons.gov.uk/ons/index.html>

Office for Budget Responsibility (OBR):

<http://budgetresponsibility.org.uk/>

UK Statistics Authority:

<http://www.statisticsauthority.gov.uk/>

8

ATED Valuation Bands and Chargeable Amounts

Annual Chargeable Amounts ¹

Date of Change	Threshold and Charge						
	£0 - £0.5m ⁴	£0.5m - £1m	£1m - £2m	£2m - £5m	£5m - £10m	£10m - £20m	£20m and over
	£	£	£	£	£	£	£
01-04-2013	-	-	-	15,000	35,000	70,000	140,000
01-04-2014	-	-	-	15,400	35,900	71,850	143,750
01-04-2015 ²	-	-	7,000	23,350	54,450	109,050	218,200
01-04-2016 ³	-	3,500	7,000	23,350	54,450	109,050	218,200
01-04-2017	-	3,500	7,050	23,550	54,950	110,100	220,350

Reference Notes

1 These figures are taken from main guidance found at: <https://www.gov.uk/guidance/annual-tax-on-enveloped-dwellings-the-basics>

2 Budget 2014 announced a reduction in the threshold from £2 million to £500,000 to be introduced over 2 years.

For the new £1 million threshold introduced in April 2015, there was a transitional rule where returns were due by 1 October 2015 and payment by 31 October 2015.

3 Budget 2014 announced a reduction in the threshold from £2 million to £500,000 to be introduced over 2 years.

From 1 April 2016 properties with a value greater than £500,000 but not more than £1 million pay an annual charge of £3,500.

4 The '+£0 - £0.5m' column for properties valued at not more than £500,000 is included for completeness, and should not be assumed as an indicator of future policy.

9 Other Information

9.1 Contact Point for Statistical Enquiries

Lisa Eyers

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100 Parliament Street
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☎ : 03000 517 149

Email: stamptaxes.statistics@hmrc.gsi.gov.uk

For more general enquiries please refer to the HMRC website: www.hmrc.gov.uk
or contact the Annual Tax on Enveloped Dwellings Helpline on **0300 200 3510** or **+44 1726 209 042**

9.2 Publication Calendar

Publications will be released on an annual basis. This release, containing data for 2016-17, was released on 15 February 2018 at 9:30am. The next release, with data for 2017-18, is currently scheduled to be released in January 2019.

The full publication calendar can be found on the 'scheduled updates' page of the HMRC website:
<https://www.gov.uk/government/organisations/hm-revenue-customs/about/statistics>

It is also published on the GOV.UK site at the following address:
<https://www.gov.uk/government/statistics/announcements>

9.3 Reference: National and Official Statistics Publications for Indirect Taxes

Meeting user needs

We are committed to improving the official statistics we publish. We want to encourage and promote user engagement, so we can improve our statistical outputs.

We would welcome any views you have using the feedback questions below.

<https://www.gov.uk/government/organisations/hm-revenue-customs/about/statistics#contact-us>

We will undertake to review user comments on a quarterly basis and use this information to influence the development of our official statistics. We will summarise and publish user comments at regular intervals.

If you have specific questions on the statistics in this publication please contact the team directly.

For further information and questions about tax rules please refer to the HMRC website.

Code of Practice for Official Statistics

HMRC complies with the Code of Practice and supporting Principles:
<https://www.gov.uk/government/organisations/hm-revenue-customs/about/statistics>

Pre-Release Access

In accordance with the Code of Practice for Official Statistics, HM Revenue & Customs maintains a record of all of those who have pre-release access to National and Official Statistics. The persons listed are given pre-release access for the periods shown to enable the preparation of Ministerial briefing.

Access List: <https://www.gov.uk/government/statistics/hmrc-statistics-pre-release-access-list>

An Official Statistics Publication

These Official Statistics are produced to high professional standards set out in the Code of Practice. They undergo regular quality assurance reviews to ensure that they meet customer needs and are produced free from any political interference.

These statistics have been designated as Official Statistics as ATED is a new tax. They have been produced in accordance with the Statistics and Registration Service Act 2007 and signifying compliance with the Code of Practice for Official Statistics.

Designation can be broadly interpreted to mean that the statistics:

- meet identified user needs;
- are well explained and readily accessible;
- are produced according to sound methods, and
- are managed impartially and objectively in the public interest.

For general enquiries about National and Official Statistics, contact the National Statistics Public Enquiry Service on

Tel: 0845 601 3034

overseas: +44 (0)1633 817521

minicom: +44 (0)1633 815044

E-mail: info@ons.gsi.gov.uk

Fax: 01633 652747

By post: Customer Contact Centre, Office for National Statistics, Room D265, Government Buildings, Cardiff Road, Newport, NP10 8XG

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www.statistics.gov.uk