**Appendix B - DPT suggested notification template**

Dear Sirs,

**Notification of potential liability to Diverted Profits Tax**

**[Company Name] (‘Company’):**

**[Registered Office Address]:**

**[HMRC reference numbers, if applicable]:**

In accordance with section 92 Finance Act 2015, I hereby notify HMRC that:

* the Company is potentially within the scope of diverted profits tax in respect of the accounting period –

 \_ \_ / \_ \_ / \_ \_ \_ \_ to \_ \_ / \_ \_ / \_ \_ \_ \_ (DD/MM/YYYY);

* the Company is potentially within the scope of diverted profits tax by virtue of section 80, 81 or 86 Finance Act 2015 (as modified by section 92(5) Finance Act 2015) applying, as indicated below –

section 80

section 81

section 86

* where section 80 or 81 applies –

Description of the material provision:

Identity of the parties between whom the material provision has been made or imposed:

* where section 86 applies –

Identity of the “avoided PE”:

Is the mismatch condition potentially met? \_\_\_\_ (Yes or No)

If Yes –

Description of the material provision:

Identity of the parties between whom the material provision has been made or imposed:

Yours faithfully,

[Authorised Officer of Company]

[Company]

Signature \_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_ / Date \_\_\_\_\_\_\_\_\_\_\_\_\_