**Please refer to the** [**Notes**](#Notes) **for completion in order to help you with this form. Any forms that are completed incorrectly may be rejected.**

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| **Please confirm whether you**  **agree to correspond by Email**  **See** [**Appendix 1**](#Appendix1) **for details** | **Agree  Disagree** |
| **Your Organisation Name** |  |
| **Relevant Tax Reference** |  |
| **Contact Name** |  |
| **Contact Telephone Number** |  |
| **Date Submitted** |  |
| **Please submit to** | [hfesector.wmbc@hmrc.gov.uk](mailto:hfesector.wmbc@hmrc.gov.uk) |
| **Query type** | **Direct Tax  Indirect Tax  Other** |

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| **Details of your query** |
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| **Research undertaken** | |
| Legislation |  |
| HMRC Guidance |  |
| Website/Other |  |
| Comments |  |

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| **Proposed tax treatment** |
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| **Indication of tax (£) involved and period covered** |
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| **Other supporting evidence** |
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Notes for completion

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| **Details of your query** |
| Please provide all the information that you consider relevant to the issue being discussed when submitting your query, signposting where the uncertainty lies. This will reduce the need for us to request additional information from you, which can create unnecessary delay.  Please note: We will not provide a response based on multiple or hypothetical scenarios. |

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| **Research undertaken : Relevant legislation, HMRC Guidance, Websites or other** |
| You must show that you have researched the query and outline the sources that were used. In the comments please state why the guidance used in your research was unable to resolve your query. |

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| **Proposed tax treatment** |
| State how you have treated or intend to treat this situation for tax purposes if you had not sought guidance from HMRC.  Is it your intentions as of now to claim this retrospectively? Yes/No  (If yes please complete the box below) |

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| **Indication of amounts (£) involved and period covered** |
| Please provide an indication of the actual or estimated tax associated with your query.  Please confirm which periods any potential adjustment to tax will apply to retrospectively.  Please confirm to what extent your query will be applicable to in future years e.g. 1, 2, 3, 4 or 5.  Also give the start date of the contract, scheme, benefit, policy etc. and how long it is expected to remain in force. |

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| **Other supporting evidence** |
| Please provide any documentation to help us respond to your query effectively.  Please signpost key data enabling HMRC to concentrate on the pertinent facts. |

For HMRC use only

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| **Response Date** |  |
| **HMRC Reference** |  |

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| **HMRC Response** |
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**Appendix 1**

**Email undertaking**

In order that we can respond by email we need to ensure that we have on record confirmation from yourself that you are content for us to use email. I would therefore be grateful if you could take note of the following and respond accordingly.

HMRC takes the security of personal information very seriously.

The main risks of using email that concern HMRC are as follows.

 Confidentiality/privacy - there is a risk that email sent over the internet may be intercepted.

 Confirming your identity - it is crucial that we only communicate with established business contacts at their correct email addresses.

 There is no guarantee that an email received over an insecure network, like the internet, has not been altered during transit.

On the understanding that you would wish me to respond to your query by email, we are required to obtain confirmation that you have a clear understanding and acceptance of the risks associated with email and that you are content for us to send information concerning your business details.

Unless you provide an alternative, I will reply to the email address that you have used to respond to me.

We will desensitise information wherever possible, for example by only quoting part of any unique reference numbers. We are happy to discuss how you may do the same but still provide the information we need.

If you would prefer us not to respond to your enquiry by email, for example because other people may have access to your email account, we are happy to respond by an alternative method which will need to be agreed.

Your confirmation that you acknowledge the foregoing would be appreciated. This confirmation will be held on file and will apply to all future email correspondence until we are notified otherwise.

For more information, see [HMRC's privacy policy](https://www.gov.uk/help/privacy-policy)