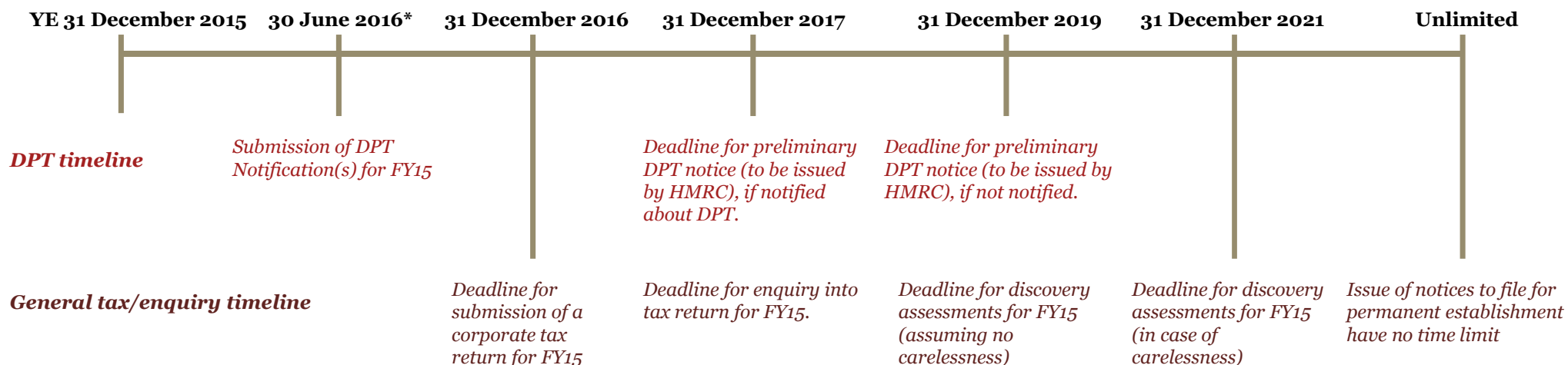


# ***Interactions of DPT and general tax / enquiry timelines***

Based on FY2015 with 31 December YE as an example



\* The Company must notify HMRC if it is potentially within the scope of DPT within 6 months of the relevant accounting period in the first year and 3 months thereafter.