

When to use this form

Please fill in this form if you have been given a promoter reference number (PRN) and you expect to get a tax advantage from one of the promoter's tax avoidance schemes. It is important that you report the PRN to HM Revenue & Customs (HMRC). If you fail to report a PRN to HMRC we will ask you to pay a penalty.

Details about the promoter reference number

If you complete a personal, trust partnership, company or Annual Tax on Enveloped Dwellings (ATED) tax return, you usually have to report the PRN in your tax return.

If your tax return is late you will need to report the PRN on this form within 5 working days of the date the return was due.

If there is no return covering the period, you will need to make the report by:

- 31 January following the end of the tax year for which you expect to get a tax advantage
- 12 months after the end of the accounting period for which you expect to get a tax advantage
- 30 days of the first day in the chargeable period for which you expect to get a tax advantage on which you were within the charge to the ATED

If exceptionally, you are a company and do not have an accounting period, you will need to report the PRN within 24 months of the first transaction forming part of the tax avoidance scheme (and annually thereafter).

When to report the PRN

You will need to use this form to report the PRN if the tax advantage is expected to arise for:

- Inheritance Tax - within 6 months of the end of the month in which the first transaction forming part of the tax avoidance scheme took place
- Petroleum Revenue Tax - within 7 days of the end of the half-year chargeable period in which you expect to get a tax advantage
- Stamp Duty Land Tax - within 30 days of the transaction forming part of the tax avoidance scheme or for which you expect to get a tax advantage
- Stamp Duty Reserve Tax - where the transaction is not settled through CREST, with the notice of the charge to tax but no later than 7 days from the end of the month in which the transaction took place
- Stamp Duty Reserve Tax - within 7 days of the end of the month in which the transaction took place where the transaction is settled through CREST

For details on where to submit this form, please read 'Where to send this form' on page 3.

Your details

1 Full name use capital letters	2 Full address
<input type="text"/>	<input type="text"/>
<input type="text"/>	<input type="text"/>
	<input type="text"/>
	<input type="text"/>
	Postcode
	<input type="text"/>
	<input type="text"/>

Your promoter reference number

3 Promoter reference number (PRN)
<input type="text"/>

Details of transaction

Consider when you expect to get a tax advantage and enter the end of the accounting period or transaction date for:

- Annual Tax on Enveloped Dwellings - the end of the chargeable period
- Capital Gains Tax, Income Tax and trustees and partnerships - the end of the tax year
- Corporation Tax - the end of the accounting period unless exceptionally there is no accounting period - then enter the date of the first transaction
- Inheritance Tax - the date of the first transaction
- Petroleum Revenue Tax - the end of the half-year chargeable period
- Stamp Duty Land Tax or Stamp Duty Reserve Tax - the date of the transaction

6	Date of transaction DD MM YYYY	End of period DD MM YYYY
	<input type="text"/>	or <input type="text"/>

Declaration

The information I have given on this form is correct and complete to the best of my knowledge and belief.

Full name of signatory use capital letters

Signature

Date DD MM YYYY

Where to send this form

Please return your completed form to:

HM Revenue & Customs
Counter Avoidance Directorate
CA Intelligence S0528
PO Box 194
BOOTLE
L69 9AA

In the case of Stamp Duty Reserve Tax where the transaction is not settled through CREST, send this form to:

HM Revenue & Customs
SDRT Compliance Team
9th Floor, City Centre House
30 Union Street
BIRMINGHAM
B2 4AR