



Notification by scheme user where promoter is outside the UK

This form is for use by a user of a notifiable proposal or notifiable arrangements under the 'Disclosure of tax avoidance schemes: VAT and other indirect taxes' rules at paragraph 17 of Schedule 17 to the Finance (No.2) Act 2017.

You can find guidance on making a disclosure in section 9 of [Notice 799](#).

Where this form refers to 'tax', this also includes duties and levies.

How to use this form

Complete parts 1, 2, 3 and 4 of this form.

If you need more space, use a separate sheet and attach it when you send the completed form back to us. Please make sure that the separate sheet clearly shows that it relates to part 3 of this form.

Please return the completed form to the address in section 1.7 of [Notice 799](#).

Part 1 Scheme user's details

You must enter your name, address and tax identifier number if you have one. It would help us to deal with your disclosure if you also told us your reference number, telephone number and email address.

Name

Your reference (if any)

Address

<input type="text"/>
<input type="text"/>
<input type="text"/>
Postcode

Telephone number

Email address

Your tax identifier number (this is the number issued to you by HMRC for the relevant indirect tax to which this disclosure relates, for example your VAT registration number. If you haven't been given one for this purpose, enter any unique taxpayer reference issued to you by HMRC)

Part 2 Promoter's details

It would help us to deal with your disclosure if you gave us details of the promoter.

Name

Address

<input type="text"/>
<input type="text"/>
<input type="text"/>
Postcode

Part 3 Scheme details

You must complete the whole of this part of the form.

Name of the proposal or arrangements (enter 'none' if there is no name)

Please tick one box below to indicate which indirect tax is subject to the proposal or arrangements.

- VAT
- Insurance Premium Tax
- General Betting Duty, Pool Betting Duty, Remote Gaming Duty, Machine Games Duty, Gaming Duty, Lottery Duty, Bingo Duty
- Air Passenger Duty
- Hydrocarbon Oils Duty
- Tobacco Products Duty
- Duties on spirits, beer, wine, made-wine and cider
- Soft Drinks Industrial Levy
- Aggregates Levy, Landfill Tax, Climate Change Levy
- Customs Duties

Please tick the hallmark regulation that applies. Where more than one regulation applies, please only tick the main one. You can find more information about hallmarks in section 7 of [Notice 799](#).

- Hallmark 1(a): Confidentiality from competitors (other promoters)
Regulation 9, The Indirect Taxes (Notifiable Arrangements) Regulations 2017
- Hallmark 1(b): Confidentiality from HMRC
Regulation 9, The Indirect Taxes (Notifiable Arrangements) Regulations 2017
- Hallmark 3: Premium fees
Regulation 12, The Indirect Taxes (Notifiable Arrangements) Regulations 2017
- Hallmark 4: Standardised tax products
Regulation 13, The Indirect Taxes (Notifiable Arrangements) Regulations 2017
- Hallmark 5: VAT – Retail supplies – splitting and value shifting
Regulation 4, The Indirect Taxes (Notifiable Arrangements) Regulations 2017
- Hallmark 6: VAT – Offshore supplies – insurance and finance
Regulation 5, The Indirect Taxes (Notifiable Arrangements) Regulations 2017
- Hallmark 7: VAT – Offshore supplies – relevant business persons
Regulation 6, The Indirect Taxes (Notifiable Arrangements) Regulations 2017
- Hallmark 8: VAT – Options to tax – disapplication
Regulation 7, The Indirect Taxes (Notifiable Arrangements) Regulations 2017

Please enter a summary of the proposal or arrangements.

Please enter an explanation of each element in the proposal or arrangements from which the expected tax advantage arises.

Please enter the statutory provisions relevant to those elements of the proposal or arrangements from which the expected tax advantage arises.

Part 4 Declaration

You must complete the whole of this part of the form.

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

Signature

Print name

Capacity in which completed (for example 'director')

Date DD MM YYYY

<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	2	0	<input type="text"/>	<input type="text"/>
----------------------	----------------------	----------------------	----------------------	---	---	----------------------	----------------------