



Notification of scheme reference number

You're a party to a disclosed tax avoidance scheme

A tax avoidance scheme you're a party to has now been disclosed to HMRC under the 'Disclosure of tax avoidance schemes: VAT and other indirect taxes' rules, known as DASVOIT. These rules are set out in [Notice 799](#) - you can get a copy of this notice online, go to gov.uk and search for 'Notice 799'.

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

Your scheme is not approved by HM Revenue and Customs (HMRC)

HMRC does not give approval or clearance for any tax avoidance schemes. They only issue scheme reference numbers to identify and track users of tax avoidance schemes.

Action you must take

Now that you've been given this form you need to take certain action. If you don't, you may be liable to penalties. There's more information about penalties below.

This form tells you about the action you must take and when you must take it.

How to use this form

If you're a promoter of this scheme

You must complete part 3 of this form and give it to each of your clients who are a party to the scheme that this form is about. You must do this within 30 calendar days of the later of the following 2 dates. The date on which you:

- became aware of any transaction which forms part of the notifiable arrangements
- were notified of the scheme reference number

If you don't do this, you may be liable to penalties. There is more information about these penalties in section 13.6 of [Notice 799](#).

If a promoter of this scheme has given you this form

Please read part 1 of this form – this tells you what you must do. If you don't take the necessary action you may be liable to penalties. If you know of anyone who is a party to the scheme, you must fill in the date at the bottom of part 1 and give them a copy of this form. Please also read the section headed 'Additional information' on page 3 which tells you about things anyone attempting to avoid tax should consider, including what to do if you want to withdraw from the scheme.

If you've been given this form by anyone other than the promoter of this scheme

Please read part 2 of this form – this tells you what you must do. If you don't take the necessary action you may be liable to penalties. Please also read the section headed 'Additional information' on page 3 which tells you about things anyone attempting to avoid tax should consider, including what to do if you want to withdraw from the scheme.

Part 1: If a promoter has given you this form

What you must do now

Now that you've been given this form, you must do all of the things shown below. If you don't, you may be liable to penalties.

You must:

- tell the promoter who gave you this form what your tax identifier number is
(This is any registration number HMRC issued to you for each tax to which this scheme relates, for example your VAT registration number if the scheme relates to VAT. If you don't have a number for that tax, you can give the promoter any unique reference number that HMRC has given you. If you don't have a reference number, then you must tell the promoter this. You must do this within 11 working days of the later of the following dates. The on which date:
 - you received the scheme reference number
 - you first entered into a transaction forming part of the arrangementsThe term 'working day' is explained in section 1.6 of [Notice 799](#).)
- give a copy of this form to anyone you know who may be a party to the tax avoidance scheme and may be attempting to obtain a tax advantage from it
(You must do this within 30 calendar days of the later of the following 2 dates. The date on which:
 - you first became aware of any transaction forming part of the proposal or arrangements
 - the promoter gave you this form – the date is in part 3 of this formIf you give this form to anyone else, you must complete the box at the end of this part to show the date on which you did so.)
- send form DASVOIT4 to HMRC within 31 calendar days beginning with the day the first transaction forming part of the arrangements took place, to tell them the 8-digit scheme reference number shown in part 3 of this form
(You must do this for all years that are affected by your use of the avoidance scheme. You can find form DASVOIT4 and information about what you need to do in section 11 of [Notice 799](#).)

About the penalties you may be liable to

If you don't give the promoter your tax identifier number, or if you don't have such a number, tell them that you don't have one within time, you may be liable to a penalty of up to £5,000. You may also be liable to further penalties of up to £600 a day, for each day you fail to provide this information. You can find more information about this in section 13.6 of [Notice 799](#).

If you don't give a copy of this form to a person who may be party to the tax avoidance scheme within the time limits set out above, you may be liable to a penalty of up to £5,000 for not doing so. You may also be liable to further penalties of up to £600 a day, for each day you fail to give a copy. You can find more information about this in section 13.6 of [Notice 799](#).

If you don't send form DASVOIT4 to HMRC on time, you may be liable to penalties of up to £10,000 for not doing so. You can find more information about this in section 13.7 of [Notice 799](#).

Giving this form to a person who is party to the tax avoidance scheme

If you give this form to another person who may be a party to the tax avoidance scheme, enter below the date you give it to them.

Date form given DD MM YYYY

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

Part 2: If you've been given this form by anyone other than the promoter

What you must do now

Now that you've been given this form you must send form DASVOIT4 to HMRC within 31 calendar days, beginning with the day the first transaction forming part of the arrangements took place, to tell them the 8-digit scheme reference number shown in part 3 of this form. You must do this for all years that are affected by your use of the avoidance scheme. You can find form DASVOIT4 and information about what you need to do in section 11 of Notice 799.

About the penalties you could be liable to

If you don't send form DASVOIT4 to HMRC on time, you may be liable to penalties of up to £10,000 for not doing so. You can find more information about this in section 13.7 of [Notice 799](#).

Part 3: Details of the scheme

The promoter must complete the whole of this part of the form.

Scheme reference number

Name of the proposal or arrangements

(enter 'none' if there is no name)

Brief description of the proposal or arrangements

Date this form given to client DD MM YYYY

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

Name of promoter

Address of promoter

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

Additional information

What may happen when you're involved in tax avoidance

When you're involved in tax avoidance:

- HMRC may consider you to be a high risk taxpayer and be more likely to carry out compliance checks into your tax affairs
- you may find yourself in a dispute with HMRC about your tax position
- you may end up going to a tax tribunal or court to settle your dispute, where your tax affairs will be discussed in public
- you may have to pay more in tax, interest and penalties than the scheme claims to save you

What if you want to withdraw from the scheme

If you are worried about what you have signed up to or want to withdraw from the scheme, you can discuss it with HMRC. You can find their contact details in section 1.8 of [Notice 799](#).

Most schemes don't work

You may have been told that avoidance is legal but if the scheme doesn't work this will mean that your tax return or claim is incorrect, or you've failed to meet a tax obligation. If that's the case, you may have to pay interest and penalties as well as the tax that's due.

You could end up paying more

Avoidance schemes can be complex. There may be unintended tax consequences which could mean that you end up paying much more than just the tax you're trying to avoid.

You may have significant legal fees to pay

If the scheme is taken to litigation, you may have significant legal fees to pay. Your promoter may ask you to pay these up front.

You could face criminal conviction

If you deliberately mislead or conceal information from HMRC, you could be prosecuted and convicted.

You may be classed as a serial tax avoider

If you use tax avoidance arrangements that are defeated, you could be subject to the serial tax avoidance regime (STAR) that imposes sanctions - including penalties and public naming. More information is available about [STAR](#).

You could face negative publicity as a tax avoider

If you're named in court papers when a tax avoidance scheme is litigated, your use of a tax avoidance scheme could be reported in the media.