



## Notification by scheme promoter

This form is for use by a promoter of a notifiable proposal or notifiable arrangements under the 'Disclosure of tax avoidance schemes: VAT and other indirect taxes' rules at:

- paragraph 11 of Schedule 17 to the Finance (No.2) Act 2017 (notifiable proposal)
- paragraph 12 of Schedule 17 to the Finance (No.2) Act 2017 (notifiable arrangements)

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, 3 and 4 of this form.

If there's a co-promoter, you may complete part 2 which will mean that, subject to other conditions, the co-promoter won't also have to disclose the scheme. You can find more information about co-promoters and the conditions for them to be exempt from disclosing, in section 9.4 of [Notice 799](#).

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 whether it relates to part 2 or part 3 of this form.

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

### Part 1 Promoter's details

You must enter your name and address in the space below. 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

  
  
  

Postcode

Email address

Telephone number

### Part 2 Co-promoter's details

(If there's more than one co-promoter, please continue on a separate sheet and attach it to this form.)

Name

Address

  
  
  

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"/>
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