

# Disclosure of tax avoidance schemes Form AAG7

#### Notification of scheme reference number

#### Why you've been given this form

You've been given this form because you're involved in a disclosed tax avoidance scheme that has been implemented by your employer. Details of your employer and the scheme are shown below. A 'tax avoidance scheme' means arrangements that are notifiable under the disclosure of tax avoidance schemes (DOTAS) rules.

You can find more information about DOTAS online. Go to www.gov.uk and search for 'Disclosure of tax avoidance schemes quidance'.

#### What a scheme reference number (SRN) is

An SRN is a number that HM Revenue and customs (HMRC) allocate to a tax avoidance scheme. HMRC allocate an SRN either after a scheme is disclosed to them or when they reasonably suspect a scheme is notifiable. The allocation of an SRN allows HMRC to identify and track users of tax avoidance schemes. The SRN for the scheme you took part in is shown below.

The allocation of an SRN does **not** mean that HMRC has in any way approved or cleared the scheme you've taken part in.

#### Understanding what this means for you

You may not have been aware that you are or were involved in a tax avoidance scheme. Being involved in tax avoidance means you may:

- have to pay more in tax, interest and penalties than the scheme claims to save you
- find yourself in a legal dispute with HMRC

### Getting out of tax avoidance

If you're currently using this, or another avoidance scheme, HMRC strongly advise you to withdraw from it and can help you to do so.

If you want to withdraw from a scheme, you need to contact HMRC. If you're already talking to someone at HMRC about settling your tax position, you should contact them. If you do not have a contact at HMRC, you can email them at: CAGetHelpOutOfTaxAvoidance@hmrc.gov.uk

You may also want to consider getting independent professional tax advice. You may be able to get free advice from organisations such as TaxAid (if you're on a low income) or Citizens Advice. You can find their details online.

#### What receipt of this form means

Now you've been given this form, your employer will be required to provide your details and the information on this form to HMRC for every year in which you take part in the scheme.

You do not need to notify any details to HMRC yourself as your employer will do this for you.

## Details of the employer and tax avoidance scheme

The employer must fill in this part of the form.

1 Name of employer	5 Brief description of the scheme Only needed if the scheme has no name
2 Address of employer	
Postcode	
3 Scheme reference number (SRN)	Date this form was given to the employee DD MM YYYY
4 Name of the scheme enter 'none' if there's no name	

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