



Notification of scheme reference number

Why you've been given this form

You've been given this form because you're involved in the tax avoidance scheme shown in Part 3 of this form. This form tells you what you must do now.

A 'tax avoidance scheme' means arrangements that are notifiable under the disclosure of tax avoidance schemes (DOTAS) rules.

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

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 SRNs allows HMRC to identify and track users of tax avoidance schemes. The SRN for the scheme you have taken part in is shown in Part 3 of this form.

The allocation of an SRN does not mean that HMRC have in any way approved or cleared the scheme you have 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 a tax avoidance scheme 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 want to withdraw from a tax avoidance 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 you must do now

If you've already agreed a settlement with HMRC of all amounts due in respect of your use of this avoidance scheme (for example, tax, interest and penalties), you do not need to do anything about this form.

If you're talking to HMRC about settling, you should contact the HMRC officer who is dealing with the compliance check (sometimes called an 'enquiry'). They'll tell you what you need to do about this form (if anything).

If neither of the above apply, then if you were given this form by:

- the promoter or person involved in the supply of the arrangements ('supplier') named in Part 3, you must do the things shown in Part 1 of this form
- anyone other than the promoter or supplier named in Part 3, you must do the things shown in Part 2 of this form

If you're an employer

If you're an employer, you do not have to do anything with this form. Instead, you must complete forms AAG7 and AAG8. To find forms AAG7 and AAG8 and the guidance about how to use them, go to www.gov.uk and search for 'Forms to disclose tax avoidance schemes'.

Part 1 If you've been given this form by a promoter or person involved in the supply of the arrangements ('supplier')

You must do the 3 things shown below. If you do not, you may have to pay penalties.

- 1 Tell the promoter or supplier that gave you this form, both of the following:
- your National Insurance number
 - any identification number allocated to you by HMRC, for example a Unique Taxpayer Reference (UTR)
- If you do not have one or both of these, then you must tell the promoter or supplier that you do not have them.

You must tell them within 10 days of the later of the following dates. The date you:

- were given this form
- first entered into a transaction forming part of the arrangements

- 2 Report the SRN to HMRC in the specified boxes on your tax return or, in certain circumstances, on form AAG4. You must do this within the specified time limits.

You must do this for each year for which you expect to get a tax advantage from taking part in the disclosed tax avoidance scheme.

You can find more information about when you need to use form AAG4 online. Go to www.gov.uk and search for 'Forms to disclose tax avoidance schemes'.

- 3 Give a copy of this form to anyone you know who may have taken part in the disclosed tax avoidance scheme. You must do this within 30 calendar days of the later of the following dates. The date you:

- were given this form
- first became aware of any transaction forming part of the arrangements or proposed arrangements

If you give this form to anyone else, you must fill in the date box below to show the date on which you gave it to them.

Date form given DD MM YYYY

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Part 2 If you've been given this form by anyone other than the promoter or person involved in the supply of the arrangements ('supplier')

You must report the SRN to HMRC in the specified boxes on your tax return or, in certain circumstances, on form AAG4. You must do this within the specified time limits. If you do not, you may have to pay penalties.

You must do this for each year for which you expect to get a tax advantage from taking part in the disclosed tax avoidance scheme. You can find more information about when you need to use form AAG4 online. Go to www.gov.uk and search for 'Forms to disclose tax avoidance schemes'.

Part 3 Details of the disclosed tax avoidance scheme

The promoter or person involved in the supply of the arrangements ('supplier') must fill in this part of the form.

Name of the scheme

Enter 'none' if there's no name

Name of promoter or supplier

Scheme reference number (SRN)

Address of promoter or supplier

Brief description of the scheme

Only needed if the scheme has no name

Date this form was given to the client DD MM YYYY

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