



Notification of scheme reference number by a user of notifiable arrangements

This form is for use by a user of arrangements (scheme) that are notifiable under one or both of the following:

- Section 313 of the Finance Act 2004
- regulation 15 of the National Insurance Contributions (application of Part 7 of the Finance Act 2004) Regulations 2012 (Statutory Instrument 2012/1868)

Where this form refers to 'tax', this also includes the Apprenticeship Levy and National Insurance contributions (NICs).

When to use this form

You should use this form if all of the following apply:

- you've been given an 8-digit scheme reference number by one of the following
 - HM Revenue and Customs
 - a scheme promoter
 - any person involved in the supply of the arrangements (a 'supplier')
 - a client of a scheme promoter or supplier
- the scheme reference number is for arrangements from which you expect to gain a tax advantage for Income Tax, Capital Gains Tax, Apprenticeship Levy, Corporation Tax or NICs
- one or more of the following circumstances apply
 - you're not required to send us an Income Tax or Corporation Tax return
 - you're required to send us an Income Tax or Corporation Tax return and your return will not be submitted by the statutory filing date
 - you submitted an Income Tax or Corporation Tax return but you did not include the scheme reference number
 - you're required to send us an Income Tax or Corporation Tax return but you have more scheme reference numbers to declare than there are spaces on the return (use this form to declare the additional scheme reference numbers)
 - the arrangements give rise to a claim for relief under either section 261B of the Taxation of Chargeable Gains Act 1992 (for example a trade or employment loss treated as a Capital Gains Tax loss) or any of the various loss relief provisions within Part 4 of the Income Tax Act 2007, and the claim is made separately from your return
 - the only advantage you expect to obtain is either a NICs advantage or an Apprenticeship Levy advantage, or both

There's more information about what to do if you receive a scheme reference number in chapter 14 of our guidance which you can find online. Go to www.gov.uk and search for 'Disclosure of tax avoidance schemes guidance'.

How to use this form

Complete parts 1, 2 and 3 of this form.

If you're making a claim separately from a return, send this form to us with your claim. In all other cases, please return the completed form to us at:

DOTAS
HM Revenue and Customs
BX9 2BU
United Kingdom

When to send us this form

If you're making a claim separately from a return, you should send the form to us with the claim.

In all other cases, you should send us this form by the following date:

- if you expect a Corporation Tax advantage you must return this form within 12 months of the end of the relevant accounting period
- if you expect a PAYE Income Tax, Apprenticeship Levy or Class 1 NICs advantage you must return this form within 14 days of the final tax period of the relevant tax year
- if you expect a Class 1A NICs advantage you must return the form by 19 July following the end of the relevant tax year
- if you're completing this form on behalf of an Income Tax Self-Assessment partnership, you must return this form by:
 - 31 January following the relevant tax year if the partnership submits their return electronically
 - 31 October following the relevant tax year in all other cases
- in all other cases you must return this form by 31 January following the end of the relevant tax year

The 'relevant accounting period' and the 'relevant tax year' is the accounting period or tax year in which you first entered into a transaction forming part of the arrangements.

You should then send us a new form AAG4 every year, provided one or more of the circumstances shown in the third bullet point in the section 'When to use this form' apply. You must do this until you no longer expect to gain a tax advantage.

Part 1 Details of user of the arrangements

You must enter your name, address and unique taxpayer reference number. It will help us to deal with your disclosure if you could also tell us your telephone number and email address.

Name

Address

Postcode

Your unique taxpayer reference

This is the number issued to you by HMRC for the relevant tax to which this scheme relates.

Telephone number

Email address

Part 2 Scheme reference number

You must complete the whole of this part of the form. Enter below the 8-digit scheme reference number and date using the format DD MM YYYY, for each scheme that you've entered into.

Tax: enter the last day of the tax year or accounting period in which, or the date on which, you currently expect to obtain any tax advantage resulting from the notifiable arrangements.

NICs: enter the last day of the earnings period in which you expect to obtain any NICs advantage resulting from the notifiable contribution arrangements.

Apprenticeship Levy: enter the last day of the earnings period in which you expect to obtain any Apprenticeship Levy advantage resulting from the notifiable arrangements.

Scheme reference number

Year, accounting or earnings period DD MM YYYY

Part 3 Declaration

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

Tick box

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Name of person signing this form use capital letters

Signature

Capacity in which signing

For example director or representative partner.

Date DD MM YYYY

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