



Notification of scheme reference number by a user of notifiable arrangements – Inheritance Tax (IHT)

This form is for use by a user of arrangements (scheme) that are notifiable under section 313 of the Finance Act 2004.

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 (HMRC)
 - 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 notifiable arrangements from which you expect to gain a tax advantage for Inheritance Tax
- one or more of the following circumstances apply
 - you're not required to send us an IHT account
 - you're required to send us an IHT account but the statutory filing date is later than the date by which you must report the scheme reference number
 - you're required to send us an IHT account and either your account will not be submitted by the statutory filing date, or it has already been submitted and you did not include the scheme reference number
 - you're required to send us an IHT account but you have more scheme reference numbers to declare than there is space for on the account (use this form to declare the additional scheme reference numbers)

There's more information about what to do if you receive a scheme reference number in chapter 16 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.

Please return the completed form to us at:

DOTAS
HM Revenue and Customs
BX9 2BU
United Kingdom

When to send us this form

You must send us this form within 12 months from the end of the month in which you first entered into a transaction forming part of the arrangements.

Part 1 Details of user of the arrangements

You must enter your name, address and your unique reference number. Please also enter your IHT reference number if one has been allocated. It will help us to deal with your disclosure if you could also tell us your telephone number and email address.

Name

Address

Postcode

Telephone number

Your unique reference number

Enter your National Insurance number, tax reference number or any other personal identifier allocated by HMRC.

IHT reference number

This is the alpha-numerical reference issued by HMRC, which is made up of 7 characters, a forward slash and 3 more characters (for example X123456/78X). If you do not have an IHT reference number, enter 'none'.

Email address

Part 2 Scheme reference number

Enter the 8-digit scheme reference number given to you and date for each scheme that you've entered into. The date is the last day of the tax year in which, or the date on which, you currently expect to obtain a tax advantage relating to the arrangements. Tax years run from 6 April to 5 April in the following year.

Scheme reference number

Tax year end or date DD MM YYYY

Part 3 Declaration

Name of person signing this form use capital letters

Signature

Capacity in which signing

For example transferor or trustee

Put an 'X' in the box to make the declaration

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

Date DD MM YYYY

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