



Notification of scheme reference number by a user of notifiable arrangements – Annual Tax on Enveloped Dwellings (ATED)

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 Annual Tax on Enveloped Dwellings
- one or more of the following circumstances apply
 - you're not required to send us an ATED return
 - you're required to send us an ATED return 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 ATED return and either your return 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 ATED 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)

If the arrangements have been entered into by a partnership, HMRC will accept a single joint notification. The notification must be signed by the representative partner on behalf of all the liable partners. This means that each relevant partner does not have to make their own notification.

There's more information about what to do if you receive a scheme reference number in chapter 17 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, 3 and 4 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 30 days of the later of the following 2 dates. The date:

- of the first transaction which forms part of the arrangements
- you receive the scheme reference number

Part 1 Details of user of the arrangements

You must enter your name, address and business unique identifier. It will help us to deal with your disclosure if you could also tell us the type of business unique identifier, your telephone number and email address.

Name

Address

Postcode

Telephone number

Email address

Business unique reference number

This is usually the number issued to you by HMRC, for example your Corporation Tax or Self Assessment unique taxpayer reference. If you do not have one of these, enter your company registration number, VAT registration number or PAYE reference number. If you've been issued with a number from a foreign tax authority, enter that here. If you do not have a business unique identifier, or any other tax reference number, enter 'none'.

Type of business unique identifier

Enter the name of the tax authority that issued the reference number, and the type of tax reference number (for example HMRC VAT registration number).

Country of origin of the tax authority which issued the business unique identifier or reference number if not UK

Part 2 Details of the property or properties forming part of the arrangements

Address of the relevant property

Postcode

Title number of property

Leave blank if a title number was not given.

First chargeable period in which the tax advantage arises

Enter the start date of the first chargeable period in which you expect to gain a tax advantage from using the arrangements.

DD MM YYYY

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If you have more than one property forming part of the arrangements, include the information above for each property on a separate sheet of paper and attach it to this form.

Part 3 Scheme reference number

Scheme reference number

Enter the 8-digit scheme reference number given to you.

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Part 4 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

Capacity in which signing

For example director or representative partner.

Signature

Date DD MM YYYY

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