HM Revenue & Customs

Disclosure of Tax Avoidance Schemes
Form AAG6

You've taken part in a tax avoidance scheme

Why you've been given this form

You've been given this form because you've taken part in a tax avoidance scheme.

This form tells you:

- the tax avoidance scheme you've taken part in
- the scheme reference number (SRN) HMRC have allocated to the scheme
- the key risks of taking part in a tax avoidance scheme
- what action you must take now if you want to avoid paying penalties

Details of the tax avoidance scheme

The promoter or supplier of the scheme must fill this in

Name of the scheme enter 'none' if there's no name

Scheme reference number

Brief description of the scheme
Only needed if the scheme has no name

Name of promoter or supplier

Address of promoter or supplier

Postcode

Date this form was given to the client DD MM YYYY

The scheme reference number

After HMRC has allocated an SRN to an avoidance scheme, the law says the promoter or supplier of the scheme must give the SRN and this form to everyone that's taken part in the scheme. This number allows HMRC to identify you as someone who's taken part in the scheme.

HMRC does not approve any tax avoidance schemes

The allocation of an SRN does not in any way mean HMRC have approved the scheme or that it provides any tax/NIC advantage claimed of it.

Key risks of using a tax avoidance scheme

If you use a tax avoidance scheme, it may mean:

- paying more in tax, interest or penalties than the scheme aimed to save you
- becoming involved in legal action or litigation
- long delays in resolving how much tax you must pay
- spending months or years in a formal dispute with HMRC
- receiving no help from the promoter or supplier - many stop trading or disappear entirely once their schemes are challenged

There's more information about the risks and warning signs of tax avoidance schemes online.
Go to dontgetcaughtout.campaign.gov.uk

Action you must take now – if you don’t, you may have to pay penalties of up to £15,000

Step 1 – Tell the promoter your identification details

You must tell the promoter or supplier who gave you this form, both of the following:

- any identification allocated to you by HMRC, for example a Unique Taxpayer Reference (UTR)
- your National Insurance number

If you don’t have one or both of these, you must tell the promotor or supplier.

Deadline: you must do this within 10 days of the later of the following dates. The date you:

- were given this form
- first took part in the scheme

Step 2 – Report the SRN to HMRC

Where it's not possible for whatever reason to report the SRN on a tax return, report the SRN to HMRC on form AAG4. You must do this within specified time limits. You can find more information about time limits and when you need to use form AAG4 online. Go to GOV.UK and search ‘Forms to disclose tax avoidance schemes’.

Step 3 – Give a copy of this form to anyone else taking part in the scheme

This includes anyone who you think is probably also using the tax avoidance scheme.

Deadline: you must do this within 30 days of the later of the following dates. The date you:

- were given this form
- first took part in the scheme

When to contact HMRC

If you want help leaving a tax avoidance scheme and are not in contact with an HMRC officer, please email CAGetHelpOutOfTaxAvoidance@hmrc.gov.uk
This mailbox is only for those looking for help to exit tax avoidance. It’s not for general enquiries.

You don’t need to contact HMRC if you’ve already agreed settlement terms with them, or you're already speaking to an HMRC officer about settlement.

More information

You can find more information about tax avoidance schemes online. Go to GOV.UK and search ‘Disclosure of tax avoidance schemes’.