



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're currently using this, or another tax avoidance scheme, HMRC strongly advise you to withdraw from it and can support you to do so. If you want to withdraw from a 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'.

