

Scheme reference number

(for HMRC official use only)

Who should use this form?

This form is for use by a scheme promoter notifying under:

- Section 308, Finance Act 2004; and/or
- Regulation 7 of the National Insurance Contributions (Application of Part 7 of the Finance Act 2004) Regulations 2007 (SI 2007, Number 785).

 Guidance on making a disclosure is available on our website, go to www.hmrc.gov.uk

Scheme promoter's details

Name of promoter <input type="text"/>	Email address of promoter (if any) <input type="text"/>
Address of promoter Address <input type="text"/> <input type="text"/> Postcode <input type="text"/>	Phone number of promoter <input type="text"/> Internal reference number of promoter (if any) <input type="text"/>

Scheme details

Title of the arrangements (if any) <input type="text"/> <input type="text"/>
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<p>Specify the provision under which the disclosure is being made.</p> <p>SDLT Avoidance (Prescribed Description of Arrangements) Regulations (SI 2005, Number 1868). <i>Tick one box only</i></p> <p>Residential property with a market value of £1 million and over <input type="checkbox"/></p> <p>Non-residential property with a market value of £5 million and over <input type="checkbox"/></p> <p>Use of property not known or mixed <input type="checkbox"/></p> <p>Other avoidance <i>Tick any box that applies</i></p> <p>IHT avoidance - transfers into trust (SI 2011, Number 170) <input type="checkbox"/></p> <p>NICs avoidance (SI 2007, Number 785) <input type="checkbox"/></p> <p>IT, CT, and CGT avoidance (Prescribed Description of Arrangements) Regulations (SI 2006, Number 1543) <input type="checkbox"/></p>	<p>For IT, CT, CGT and NICs avoidance only, tick the regulation below that applies. Where more than one regulation applies, please specify only the main regulation.</p> <p>Regulation 6 Confidentiality <input type="checkbox"/></p> <p>Regulation 8 Premium fee <input type="checkbox"/></p> <p>Regulation 9 Off market terms <input type="checkbox"/></p> <p>Regulation 10 Standardised tax products <input type="checkbox"/></p> <p>Regulation 12 Loss schemes <input type="checkbox"/></p> <p>Regulation 13 Leasing arrangements <input type="checkbox"/></p> <p>Regulation 17A Pensions <input type="checkbox"/></p>
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Summary of proposal or arrangements

Explanation of each element in the proposal or arrangements from which the expected tax and/or NICs advantage arises

If you need more space continue on form AAG5 (continuation sheet)

Statutory provisions relevant to those elements of the proposal or arrangements from which the expected tax and/or NICs advantage arises

If you need more space continue on form AAG5 (continuation sheet)

Declaration

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

Signature

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Date DD MM YYYY

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Name of signatory (use capital letters)

Capacity in which signed

Number of forms AAG5 (continuation sheet) used

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You should send this form to the:
Anti-Avoidance Group (Intelligence)
First Floor
22 Kingsway
London
WC2B 6NR