



**Scheme user's details**

Name of scheme user

Unique taxpayer reference of scheme user

Email address of scheme user

Address

Telephone number of scheme user

Postcode

Scheme reference number

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Year, accounting or earnings period DD MM YYYY

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**Who should use this form?**

You should use this form if you have received an 8 digit scheme reference number (SRN) from HMRC, a scheme promoter, or the client of a scheme promoter, and you expect to obtain an Income Tax (IT), Capital Gains Tax (CGT) or Corporation Tax (CT) advantage and/or a NICs advantage, and one/more of the following applies:

- you are not liable to submit an IT or CT Return
- you are an employer who expects the scheme to result in a tax and/or NICs advantage in relation to employment liabilities
- you are liable to submit an IT or CT Return and either your return will not be submitted by the statutory filing date, or it has already been submitted excluding the SRN
- you are liable to submit an IT or CT Return but you have more SRNs to declare than there are spaces on the return form (use this form to declare the excess SRNs)
- the arrangements give rise to a claim to relief under either S261B TCGA92 (trade loss etc treated as CGT loss) or any of the various loss relief provisions within Part 4 ITA 2007, and the claim is made separately from your return.

The dates by which you must report the SRNs are overleaf.

**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

Name of signatory (in CAPITAL LETTERS)

Date

Capacity in which signed

## Notes

### Background

- Details of certain tax and NICs avoidance schemes must be notified to HM Revenue & Customs (HMRC), usually by the scheme promoter. The user of the scheme must make the notification where the scheme is devised 'in-house', the promoter is outside the UK and no promoter notifies, or the information is to be covered by legal professional privilege.
- When a scheme is notified, HMRC may issue a scheme reference number (SRN) to the person making the notification. A promoter to whom a SRN is issued must provide it to each client who implements the scheme. If there are other users of the scheme the client must provide the SRN to them.
- If you have received a SRN, whether from HMRC, the scheme promoter, or a client of the promoter, you are required to declare the use of the scheme to HMRC every year until you no longer expect a tax advantage from the scheme. This is done by entering the SRN and certain other information on either a tax return or this form.

### How to complete this form

#### Unique taxpayer reference number

Enter the reference number allocated to you by HMRC.

#### Scheme reference number (SRN)

Enter in the boxes the 8 digit SRN provided to you.

#### Year, accounting period or earnings period

**Tax:** Enter the last day of the tax year or accounting period in which, or the date on which, you currently expect to obtain any tax advantage resulting from the notifiable arrangement, using the format DD MM YYYY.

**NICs:** Enter the last day of the earnings period in which you expect to obtain any NICs advantage resulting from the notifiable contribution arrangement, using the format DD MM YYYY.

### When to send in this form

#### If you are using this form because:

- **You are an employer**

You should return this form by 19 May following the end of the tax year in which you first entered into a transaction forming part of the notifiable arrangements. You should complete and return a new form AAG4 by each subsequent 19 May until you no longer expect a tax and/or NICs advantage. If the advantage relates to Class 1A NICs only, then 6 July may be substituted for 19 May.

- **You are making a claim separately from a return**

You should return this form with that claim on the date it is submitted to HMRC.

- **You are not required to make a return, or your return will be late or it has already been submitted without the SRN information, or because there are not enough boxes on the return form for all the SRNs you have to report**

You should return this form by the date on which an IT or CT Return for the relevant period must be submitted:

– *If you expect a Corporation Tax advantage you must return this form within 12 months of the end of the accounting period in which you first entered into a transaction forming part of the notifiable arrangements.*

– *If you are a partnership you must return this form by the earliest date by which a return could be required for the year of assessment in which the partnership first enters into a transaction forming part of the notifiable arrangements – usually by 31 October following the year of assessment.*

– *In all other cases you must return this form by 31 January following the end of the tax year in which you first entered into a transaction forming part of the notifiable arrangements.*

Thereafter you should complete and return a new form AAG4 every year, provided one/more of the conditions overleaf applies, until such time as you no longer expect a tax advantage to arise.

### Where to send this form

#### If you are making a claim separately from a return

This form should accompany that claim when you submit it to HMRC.

#### In all other cases you should send this form to

Anti-Avoidance Group (Intelligence)  
1<sup>st</sup> Floor  
22 Kingsway  
London  
WC2B 6NR