

**Details to be completed by promoter**
**Scheme reference number (SRN)**

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**Brief description or name of scheme**


**Promoter's name and address**

Postcode

**Date form issued DD MM YYYY**

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**Scheme reference numbers and your obligations**

You have been given this form because you have been provided with an avoidance scheme which is intended to produce an Inheritance Tax (IHT) advantage. The scheme promoter has disclosed it to us as required by law and it has been given the scheme reference number (SRN) shown above.

If you use the scheme and you expect to obtain an IHT advantage, you must notify the SRN to us – see 'How do I notify the SRN to HM Revenue & Customs?' below. You may be liable to a penalty if you do not report the SRN correctly. You may have to pass the SRN to another person – see 'When do I have to pass the SRN to another person?' in the next column.

You can find more detailed guidance at [www.hmrc.gov.uk/aiu/guidance.htm](http://www.hmrc.gov.uk/aiu/guidance.htm)

**Note:** Issuing a SRN does not mean we accept that the scheme achieves any intended tax advantage. However, it does mean that you have some obligations and we explain them on this form.

**How do I notify the SRN to HM Revenue & Customs?**

You need to report the SRN to us either in an IHT account (form IHT100) or on form AAG4(IHT). You can find more details below.

- **Report it in an IHT account (form IHT100)**  
Enter the SRN in box K1 in the IHT account if you are liable to submit one in respect of a transaction forming part of the notifiable scheme and the statutory date for submitting the account is no later than the date by which you must report the SRN.

You must report the SRN within 12 months of the end of the month in which you first entered into a transaction forming part of the notifiable scheme. If you submit the account after the statutory date or you have already submitted it without including the SRN, use form AAG4 instead.

Box K1 in the IHT account has room for only one SRN. If you have more than one to report, use form AAG4(IHT) to report the additional SRNs.

- **Report it on form AAG4(IHT)**  
Use form AAG4(IHT) to report the SRN in all other cases, including when you are not liable to submit an IHT account or you are liable to submit one but the statutory date for doing so is later than the date by which you must report the SRN.

You can get guidance on how to complete and when to submit form AAG4(IHT) at [www.hmrc.gov.uk/aiu/forms-tax-schemes.htm](http://www.hmrc.gov.uk/aiu/forms-tax-schemes.htm) or you can get a copy from our orderline on **0845 9000 404**.

**When do I have to pass the SRN to another person?**

If you have been given the SRN by a scheme promoter but you are not the person who actually uses the scheme or you do not expect to get a tax advantage from it then you should pass it on. Pass the SRN on to any other person you know who is, or is likely to be, party to the scheme and who might reasonably be expected to get the tax advantage.

Pass on the SRN as soon as you receive this form. You can do this by passing on a copy of this form or downloading a new copy. Complete the date box below to show the date on which you passed on the SRN.

**Date SRN passed on DD MM YYYY**

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For more detailed guidance go to [www.hmrc.gov.uk/aiu/guidance.htm](http://www.hmrc.gov.uk/aiu/guidance.htm)