



Notification of scheme reference number by scheme user under section 313 Finance Act 2004

Name of scheme user

Unique Taxpayer Reference of scheme user

E-mail address of scheme user

Address of scheme user

Address
Postcode

Telephone number of scheme user

Scheme reference number

Year or accounting period (DDMMYYYY)

Background Notes on Disclosure of Tax Avoidance Schemes

- 1 Certain tax avoidance schemes must be notified to HM Revenue & Customs under S308, 309 or 310 Finance Act 2004 (FA2004) and HM Revenue & Customs may then issue the scheme with a reference number under S311 FA2004.
- 2 If the scheme was notified to HM Revenue & Customs by a promoter then that person receives the reference number and they are required to provide each client with the relevant reference number S312 FA2004.

- 3 If the scheme is notified by the person using the scheme, either because there is no promoter in the UK or because the scheme is in house, then the reference number will be provided to the scheme user by HM Revenue & Customs.
- 4 If you have received a scheme reference number, either from the HM Revenue & Customs or from a promoter you are required to declare the use of the scheme to HM Revenue & Customs annually until you no longer expect a tax advantage from the scheme.

Who should use this form

You should use this form if you have received a scheme reference number under either S311 or S312 FA2004; and

- you expect to obtain an income tax, capital gains tax or corporation tax advantage; and
- you are not liable to submit an income tax or a company tax return; or
- you are an employer and you expect the scheme to result in a PAYE advantage.

How to complete this form

Reference number

Enter your company registration number, NINO or employer reference as appropriate.

Scheme reference number

Enter in the boxes provided the 8 digit scheme reference number provided to you.

Year or accounting period

Enter the last day of the tax year or accounting period in which you currently expect any tax advantage resulting from the notifiable arrangement to arise, using the format ddmmYYYY. If you expect the tax advantage to cover more than one year or accounting period, enter the earliest.

When to send in the form

Employers

- 1 You should return this form by 19 May following the end of the tax year in which you received the scheme number or in which the tax advantage arose if earlier.
- 2 You should complete and return a new form AIU4 by each subsequent 19 May until you no longer expect a tax advantage.

Partnerships

- 3 If you are a partnership you should return this form by the date in section 12AA(4) Taxes Management Act 1970 (TMA 70) and/or section 12AA(5) TMA 70 as appropriate.
- 4 Thereafter you should complete and return a new form AIU4 annually until such time as you no longer expect a tax advantage to arise.

Persons other than employers and partnerships

- 5 If you expect an income tax or capital gains tax advantage you must return this form by 31 January following the end of the tax year in which you received the scheme number or in which the tax advantage arose if that is earlier.
- 6 If you expect a corporation tax advantage you must return this form by the date in paragraph 14 of schedule 18 to FA 1998 in respect of the accounting period in which you receive the scheme number or in which you expect to obtain the tax advantage if that is earlier.
- 7 Thereafter you should complete and return a new form AIU4 annually until such time as you no longer expect a tax advantage to arise.

Where to send this form

Send the completed form to

Anti-Avoidance Group (Intelligence),
1st Floor,
22 Kingsway,
London WC2B 6NR.

Declaration

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

Signature

Name of signatory (in capital letters)

Date

Capacity in which signed