

# Annex A - Checklist for non-statutory clearance applications

If you are submitting your application electronically please use this checklist when deciding which documents to attach to your email application.

If you send your application in paper form please print out this cover sheet and attach to your application.

Please check that you have included information that is relevant and available for your clearance application and indicate with a tick ( ) items that are included.

It helps us if you follow the order set out in the checklist in your clearance application and use the numbering on any supporting documents.

<b>1. Information about the applicant and the application:</b>
1.1 Name and address of the person carrying on the business (and name of the business if different) and relevant customer identification number in full, e.g. Unique Taxpayer Reference, VAT Registration Number
1.2 Your contact details (if you are acting on behalf of a client) and authority to act for the client where it has not yet been sent to us
1.3 A brief indication of the subject of the application. Fuller details should be provided under the appropriate headings below
<b>2. Information about the transaction(s):</b>
2.1 The details of which tax (es) the application refers to
2.2 The reasons why the business is undertaking the transaction
2.3 The relevant facts about the transaction, set out chronologically as transaction steps, so that we have enough information to provide the clearance response, e.g. what was supplied, price, contract terms etc.
2.4 The answer sought – set out your view of the tax consequences of the transaction and the issues you want us to consider
2.5 The proposed date of the transaction if it has not yet happened, and supporting information, such as a draft contract where available
2.6 Any details that are contingent, e.g. on future events or the consent of others
<b>3. Information about commercial background:</b>
3.1 Explain the significance of the tax result in achieving the desired outcome
3.2 Explain why you chose this form of transaction over another that could achieve the same commercial result, where you have considered alternative forms
3.3 Details of how the transaction will be accounted for where relevant to the tax consequences
3.4 Details of any related clearances (both statutory and non-statutory) including the relevant clearance references where known

3.5 For queries which relate to direct tax legislation that is older than four Finance Acts, details of the commercial significance to the business of the issue

**4. Information about legal points:**

4.1 Outline the specific legislation at issue

4.2 Details of why you believe the application of the legislation is open to possible different interpretations, summary of those different interpretations, and why the tax consequences are uncertain, including reference to our published guidance or to case law

4.3 Any legal advice you have already received and you are content to disclose

4.4 Details of any relevant previous advice you have received from HMRC

4.5 Details of how you intend to use the clearance, such as for public documents

**5. Information about the disclosure of a tax avoidance scheme that covers all or part of the transaction:**

5.1 Details of any disclosure of an avoidance scheme which covers all or part of the transaction. Explicit mention should be made of any related disclosures, preferable by including a copy of the disclosure or, where available, by reporting the allocated DOTAS scheme reference number.