

Disguised remuneration – loan charge information form

Please contact HMRC for a copy of the most recent version

Your details

Name	Email address
Address	National Insurance number
Postcode	Unique Taxpayer Reference (UTR)
Phone number	

Spreading your outstanding loan balance

Please tick the box below if you want to spread the amount of your outstanding loan balance evenly over 3 tax years (2018 to 2019, 2019 to 2020 and 2020 to 2021)

ullet I want to spread the amount of my outstanding loan balance

Details of your disguised remuneration loans

You only need to give us details of disguised remuneration loans you received between 9 December 2010 and 5 April 2019, which are subject to the loan charge or which have been repaid after 16 March 2016.

Please use the boxes below to tell us about the arrangements if you have:

- not yet told us about your loans and now need to tell us
- · already told us about your loans and want to change the details you have given us

Sometimes we use the word 'scheme' when referring to arrangements. The words 'scheme' and 'arrangements' mean the same thing.

Name of the scheme the loan relates to. If you do not know the scheme name, use any name so that you know which scheme the details relate to	Employer PAYE reference (this is a 3-digit number, a forward slash and an employer reference, like 123/AB456, and will be on your P60)		
Disclosure of Tax Avoidance Scheme (DOTAS) reference number (if one has been issued)	If the employer no longer exists please tell us and also tell us their name and last known address		
	Name of employer		
If you do not know the DOTAS reference number, you can get this from the promoter of the scheme – they're required to tell you (if the promoter no longer exists please tell us and also tell us their name and last known address)	Address		
Name of promoter			
Address			
Other HMRC reference number for the arrangements (if there is one) Tax year in which you first received loans from the	If the loan was made to someone other than you, tell us their full names		
scheme (a tax year starts on the 6 April and ends the following 5 April).	Have you or someone else paid, or agreed with HMRC to pay, any tax and National Insurance for loans received from this scheme? This does not include any payments relating to any Accelerated Payment Notice (APN) that we've issued?		
Tax year in which you last received loans from the scheme (leave blank if you are still receiving loans from the scheme)	No Yes If 'Yes', then tell us:		
	How much tax and National Insurance you or someone else paid, or agreed with HMRC to pay, for this scheme - do not include any amounts relating to an APN		
arrangements tell us the:	£		
Employer name	The date of the agreement with HMRC to pay any of the tax and National Insurance for this scheme		
Employer address			
	If it was not you who paid, or agreed to pay HMRC, tell us their full name		

Tax year(s) in which you received loans from the arrangements. You only need to tell us about loans received between 9 December 2010 and 5 April 2019, which are subject to the loan charge, or which have been repaid after 16 March 2016 (a tax year starts on 6 April and ends on the following 5 April)	Total amount of loans received in the tax year	Total amount of loans that have been repaid in the tax year (do not include any repayments likely to be disregarded by HMRC)	Total amount of loans released or written off in the tax year	Amount of tax and/or National Insurance paid on any amount released or written off in the tax year

If you need to tell us about other arrangements you've used, please use a separate form.

Signature

Date DD MM YYYY