



# Finance Act 2004

## 2004 CHAPTER 12

### PART 7

#### DISCLOSURE OF TAX AVOIDANCE SCHEMES

##### [<sup>F1</sup>311A Duty of HMRC to notify persons of reference number

- (1) If a reference number is allocated in a case within section 311(2), HMRC must notify the following of the number—
  - (a) the person who has complied, or purported to comply, with section 308(1) or (3), 309(1) or 310, and
  - (b) where the person has complied, or purported to comply, with section 308(1) or (3), any other person—
    - (i) who is a promoter in relation to the proposal (or arrangements implementing it) or the arrangements (or a proposal implemented by them), and
    - (ii) whose identity and address have been notified to HMRC by the person who complied, or purported to comply, with section 308(1) or (3).
- (2) If a reference number is allocated in a case within section 311(3), HMRC must notify the following of the number—
  - (a) any person who HMRC reasonably suspect to be, or to have been, a promoter in relation to the arrangements or the proposed arrangements, and
  - (b) any other person who HMRC reasonably suspect to be, or to have been, involved in the supply of the arrangements or the proposed arrangements.
- (3) The duty in subsection (2) applies irrespective of whether the notice under section 310D as a result of which the reference number was allocated has been issued to the person concerned.]

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**Changes to legislation:** There are outstanding changes not yet made by the legislation.gov.uk editorial team to Finance Act 2004. Any changes that have already been made by the team appear in the content and are referenced with annotations. (See end of Document for details) [View outstanding changes](#)

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#### Textual Amendments

- F1** Ss. 311-311C substituted for s. 311 (with application in accordance with Sch. 31 paras. 45, 46 of the amending Act) by [Finance Act 2021 \(c. 26\)](#), [Sch. 31 paras. 5, 44](#)

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**Changes and effects yet to be applied to the whole Act associated Parts and Chapters:**

Whole provisions yet to be inserted into this Act (including any effects on those provisions):

- s. 236ZA inserted by [S.I. 2024/357 art. 2\(2\)](#)