

**TAX AVOIDANCE QUESTIONNAIRE**

**TO BE COMPLETED BY FIRMS PROVIDING ADVICE  
IN RESPECT OF TAX PLANNING SCHEMES**

1a) Has the firm ever introduced or does the firm intend to introduce clients to tax planning schemes **YES/NO**

b) If yes, Has the firm actively marketed such schemes? **YES/NO**

2 Has the firm (even only as an introducer) ever provided any advice or does the firm intend to provide advice in relation to a tax planning scheme (corporate or personal) that could be considered as tax avoidance? **YES/NO**

If yes, please provide full details of any type of tax planning or consultancy offered, in the space provided at the end of this questionnaire.

3 Has the firm ensured that such schemes have been disclosed to Her Majesty's Revenue and Customs (HMRC), under the Disclosure of Tax Avoidance Schemes rules? **YES/NO**

4a) Are any of these schemes highlighted on the HMRC website Spotlights page? **YES/NO**  
If yes, please provide details

b) Have any of the schemes been reviewed or are they currently being reviewed, under the General Anti-Avoidance Rule (GAAR) **YES/NO**  
If yes, please provide details

- 5 Has the firm ensured that all clients have been made fully aware:
- a) of the risks of entering into any tax scheme? **YES/NO**
  - b) that such transactions may not succeed in their purpose? **YES/NO**
  - c) that they may be subject to litigation, costs, uncertainty or possible changes in the law? **YES/NO**

- 6 Has the firm ensured that:
- a) its terms and conditions exclude liability for advice, provided by third party specialist advisors? **YES/NO**
  - b) clients enter into separate terms and conditions with such promoters/providers? **YES/NO**
  - c) the firm's liability to clients, has been limited, in their terms and conditions? **YES/NO**

If yes, please state the limit shown, and provide details of to what extent protection is undertaken

- 7 Has any number of different clients been entered into the same scheme(s) or is it likely that the firm will do so, in the future? **YES/NO**

If yes, please explain the reason(s).

- 8 Does the firm receive income from promoters or providers of such schemes, for introductions? **YES/NO**

If yes, please state the total fee or commission income received, for each of the last six years:

9 Does the firm provide overseas tax advice, either for clients domiciled overseas or to UK clients that have overseas operations? **YES/NO**  
If yes, please provide full details

**ENTER FULL DETAILS OF THE ANSWER TO QUESTION 1**

Signed:

Dated: