



Income you have earned from Online Marketplace sales

We have information that shows you've earned money (income) from Online Marketplace sales.

We also have information that shows that you have not told us about some or all of this income. This means you may owe tax.

For more information, go to **GOV.UK** and search for 'Selling online and paying taxes'.

Please fill in the enclosed certificate of tax position and send it back to us by [\[SEES to insert date 30 days ahead of this letter\]](#). This is so we can help you get your tax up to date.

If you have income you need to tell us about

You can tell us now by making a voluntary disclosure using our online Digital Disclosure Facility. Please tick box 1 on the certificate, then go to **GOV.UK** and search for 'disclosure service'.

You'll need a Government Gateway user ID and password. If you do not have a user ID, you'll need to create one. To do this, go to **GOV.UK** and search for 'register for online services', then choose 'register for HMRC online services'.

When you use the Digital Disclosure Service, please use the media code shown at the top of this letter.

After you tell us you intend to make a voluntary disclosure, we'll send you an acknowledgement letter. You'll have 90 days from the date of the letter to work out and pay any tax you owe.

For more information about making a voluntary disclosure, go to **GOV.UK** and search for 'make a voluntary disclosure'.

If you do not have any additional income you need to tell us about

Please tick boxes 2 or 3, depending on your circumstances.

If you need help

We understand that tax can be complicated, so we want to help you get it right. If you need help, please contact us using the details at the top of this letter.

If we currently have an enquiry open into any of your tax returns, please contact the officer dealing with the enquiry and tell them about this letter.

If you need extra support

If you have any health or personal circumstances that may make it difficult for you to deal with us, please tell us. We'll help you in whatever way we can. For more information, go to **GOV.UK** and search for 'get help from HMRC if you need extra support'.

If Coronavirus (COVID-19) has affected your financial situation, we might be able to help. Please call us on 0300 322 9889 or go to **GOV.UK** and search for 'coronavirus support'.

If you've told us that you have a professional adviser, we've also written to them. If you have someone else who helps you with your tax affairs, you may want to show them this letter.

Yours faithfully

Campaigns and Projects



Caseflow reference: [\[caseflow ref from data file\]](#)

Your tax position

Choose which statement best describes your circumstances and tick the relevant box.

1 **I need to bring my tax affairs up to date. I will declare all my outstanding UK tax using HMRC's Digital Disclosure Facility.**

Please be aware that:

- you can make a disclosure now by using our Digital Disclosure Facility – go to **GOV.UK** and search for 'disclosure service'
- returning this certificate does not mean you have registered to use the Digital Disclosure Facility

2 **I believe I have correctly declared all my income from Online Marketplace sales on my tax return(s) as shown below.**

Tax year(s)

Boxes on tax return where income was entered

3 **I have not declared my Online Marketplace sales income.**

Reason Online Marketplace sales income not declared

Declaration

I confirm that the information I have given on this form is correct and complete to the best of my knowledge and belief. I understand that dishonestly making a false statement to evade paying tax is a criminal offence and I may be subject to investigation and prosecution.

Your name

Signature

Your address

Date

Please be aware that we will use the information we have to check if the statement you have made is correct.

Please return your completed certificate to ISBC, HM Revenue and Customs, BX9 1LE by [\[SEES to insert date 30 days ahead of this letter\]](#).



Corresponding with HMRC by email

Use the following information to decide whether you want to deal with us by email. We take the security of personal information very seriously. Email is not secure, so it's very important that you understand the risks before you email us. We will not deal with you by email unless you tell us you accept the risks of doing so.

About the risks

The main risks associated with using email that concern HMRC are:

- confidentiality and privacy – there's a risk that emails sent over the internet may be intercepted
- confirming your identity – it's crucial that we only communicate with established contacts at their correct email addresses
- there's no guarantee that an email received over an insecure network, like the internet, has not been altered during transit
- attachments could contain a virus or malicious code

How we can reduce the risks

We'll desensitise information, for example by only quoting part of any unique reference numbers. We can also use encryption. We're happy to discuss how you may do the same but still give the information we need.

If you do not want to use email

You may prefer that we do not respond by email, for example because other people have access to your email account. If so, we're happy to respond by another method. We'll agree this with you either by telephone or in writing via post.

If you do want to use email

If you would like to use email as one of the ways HMRC will contact you, we'll need you to confirm in writing by post or email:

- that you understand and accept the risks of using email
- that you're content for financial information to be sent by email
- that attachments can be used

If you are the authorised agent or representative we'll need you to confirm in writing by post or email that your client understands and accepts the risks.

Please also:

- send us the names and email addresses of all people you would like us to use email with - you, your staff, your representative, your agent, for example
- confirm you have ensured that your junk mail filters are not set to reject and/or automatically delete HMRC emails

How we use your agreement

Your confirmation will be held on file and will apply to future email correspondence. We'll review the agreement at regular intervals to make sure there are no changes.

Opting out

You may opt out of using email at any time by letting us know.

More information

You can find more information on HMRC's privacy policy. Go to www.gov.uk and search for 'HMRC Privacy Notice'.