



HM Revenue
& Customs

ISBC
HM Revenue and Customs
BX9 1LE



Phone
Mon-Thurs 9:00 - 17:00
Fri 9:00 - 16:30

Web www.gov.uk



Date February 2020

Our Ref

Dear

Your offshore assets, income or gains

We have information that shows you have an interest in overseas property or received overseas income or gains that you may have to pay UK tax on. We have received this information through the UK's tax information exchange agreements with other countries.

There may be a reasonable explanation for the information which has been identified, however this is an opportunity for you to check that your tax affairs are up to date.

It is important that you check that you have told us about all your UK tax liabilities. Some people with assets overseas have found that changes to their personal circumstances or to tax laws, mean that earlier tax advice is out of date.

Please tell us if you have additional tax liabilities or if you have no additional tax liabilities. You should do this by returning the enclosed certificate by March 2020.

If you:

- are not sure if you have told us about all of the offshore income or gains that you may have to pay UK tax on, we recommend that you get professional tax advice
- find that you need to bring your tax affairs up to date, it could be easier than you think - you can do this now by using our Worldwide Disclosure Facility, go to www.gov.uk and search for 'Worldwide Disclosure Facility'

If there is anything about your health or personal circumstances that may make it difficult for you to deal with this matter, please let me know so that I can help you in the most appropriate way.

If you have a tax adviser, you may wish to show them this letter.

Yours sincerely

Margaret Mousley
Deputy Director, Risk and Intelligence Service Offshore



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Certificate of tax position to complete and return to HMRC

Our ref:

UTR:

Declaration

I confirm that the information I give on this form will be correct and complete to the best of my knowledge and belief.

I understand that choosing to make a false statement or complete a false certificate is a criminal offence that can result in investigation and prosecution.

Your name

Signature

Your address

Date

Your tax position

Choose which statement is accurate for your circumstances and tick the relevant box.

Please complete and return this form by **March 2020**.

1 I need to bring my tax affairs up to date. I will declare all of my UK tax regularities using HMRC's Worldwide Disclosure Facility. ☐

Please be aware that:

- you must register with the Worldwide Disclosure Facility to be able to use it
- by returning this certificate it does not mean you have registered to use the Worldwide Disclosure Facility

You can talk to a tax advisor or visit our website, go to www.gov.uk/guidance/worldwide-disclosure-facility-make-a-disclosure to find out how to register.

2 My tax affairs do not need updating. I do not have any additional tax to pay and I have declared all of my offshore income, assets and gains. ☐

Please be aware that we will use the information we have to check if the statement you have made is correct. We are getting a lot more information on financial assets held abroad by UK residents.

Please return your completed certificate to ISBC, HM Revenue and Customs, BX9 1LE