

Dear Sir or Madam

## **Your client's overseas assets, income or gains**

**Your client: xxxxx xxxxx**

We have written to your client as we have information that shows they may have received overseas income or gains that they may have to pay UK tax on. We have received this information through the UK's tax information exchange agreements with other countries.

Offshore tax is complex and the tax treatment of arrangements set up some years ago may have changed. Your client may ask your advice on what to do.

The letter gives your client the opportunity to review their tax affairs and to tell us about anything that they may need to put right.

If you have any questions about this letter, please phone us on the number at the top of this letter.

We have enclosed a copy of the letter we sent to your client.

Yours faithfully

**C&P Offshore Team**