



## Your income from short-term property letting

Our records show you may have earned income from short-term property lettings and not told us about it. This means you may owe us tax.

### What you need to do now

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

### If you have income you need to tell us about

Please tick the box for statement 1 when you fill in the enclosed certificate. You must send the certificate to the address shown at the top of this letter by the above date.

We also need you to use our online Digital Disclosure Service to tell us you need to disclose this income. Go to GOV.UK and search 'HMRC: disclosure service'.

You'll need a Government Gateway user ID and password. If you don't 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 we receive your 'certificate of tax position', we'll send you an acknowledgement letter. You'll have 90 days from the date of this acknowledgement letter to work out and pay any tax you owe. You can do this using our Digital Disclosure Service.

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

### If you don't have any income you need to tell us about

Please tick the box for either statement 2 or 3 when you fill in the enclosed certificate. You must send the certificate to the address shown at the top of this letter by the above date.

### If you don't reply to this letter

We may open an enquiry into your tax affairs.

If you have income that you don't tell us about, you may have to pay late payment interest and penalties.

For more information about this, go to GOV.UK and search for 'Penalties for late payment and interest harmonisation'.

## **You may be able to get tax-free allowances**

Tax-free allowances may mean paying less or no tax on your property income. To check if you can get these allowances, go to GOV.UK and search for 'Tax-free allowances on property and trading income'.

## **More information**

We understand that tax can be complicated, so we want to help you get it right. If you need any 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'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.

If you don't have an adviser, you may want to seek professional advice.

## **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'.

## **Important information about communicating by email**

If you choose to email us, please be aware that email is not secure. The main risk is that information sent by email could be changed or read by someone else before it reaches us. Please only use email to contact us or send us information if you accept the risks.

If you have any doubt that an email has come from HMRC, don't click on any links, give any personal details or reply to the email. If you suspect an email is not from us, please forward it to us at [phishing@hmrc.gov.uk](mailto:phishing@hmrc.gov.uk)

For more information, please read the enclosed factsheet DSC1, 'Corresponding with HMRC by email'.

Yours faithfully

## **Campaigns and Projects**



Our ref: [Caseflow ref from spreadsheet](#)

UTR: [UTR from spreadsheet](#)

**Your tax position**

Choose **one** statement below, that 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 Service.**

I am aware that:

- I can make a disclosure now by using the Digital Disclosure Service
- returning this certificate does not mean I have registered to use the Digital Disclosure Service

**2 I don't need to bring my tax affairs up to date. This is because I believe I have correctly declared all my income from property on my tax return(s) as shown below.**

Tax year(s)

Boxes on tax return where income was entered

**3 I haven't declared my income from property.**

Reason income from property not declared

**Declaration**

I confirm that the information I have given on this certificate is correct and complete to the best of my knowledge and belief. I understand that deliberately making a false statement to evade paying tax is a criminal offence and would mean I may be investigated and prosecuted.

**Your name**

**Signature**

**Your address**

  
  
  
  


**Date**




We'll use the information we have, to check that the information you have given on this certificate is correct.

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



# 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](http://www.gov.uk) and search for 'HMRC Privacy Notice'.