



HM Revenue
& Customs

Indv and Small Business Compliance
HM Revenue and Customs
BX9 1LE

Mr A Taxpayer
123 Tax Lane
Tax Town
T1 2AB

Phone 03000 516647
9.30am to 4.00pm Monday to Friday

Email mailbox.pddd@hmrc.gov.uk

Date 27 May 2021
Case Ref CFS-1234567

Web www.gov.uk

Dear Mr Taxpayer

Publishing details of deliberate tax defaulters

Your name: Arthur Taxpayer
Our reference: CFS-1234567/PD12345

As part of a recent compliance check, we charged you a penalty for a deliberate inaccuracy in a return or other document.

We also sent you factsheet CC/FS13 'Publishing details of deliberate defaulters' on 1 March 2020 explaining that we can publish details of people who deliberately evade tax or get their tax wrong. This letter is to warn you that we are now considering publishing your details. We want to make sure we only publish details when it's right to do so.

There's more information online about how we decide to publish these details. You can go to www.gov.uk and search for 'publishing details of deliberate defaulters'.

Please contact us if you think we should not publish your details

We need to give you the chance to tell us of any reasons why we should not publish your details. The law calls these reasons 'representations'.

Please write to the address at the top of this letter or email, giving us any representations by **7 July 2021**.

If we do not hear anything by this date, we'll assume that you do not wish to make any representations.

If we receive representations after that date, we cannot guarantee that we'll be able to consider them.

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

If you need extra support, for example if you have a disability, a mental health condition, or do not speak English/Welsh, go to www.gov.uk and search for 'get help from HMRC'.
Text Relay service prefix number – 18001

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What we intend to publish

Here are the details we hold:

Your name:	Arthur Taxpayer
Business, Trade or Occupation:	Carpenter
Address:	123 Tax Lane, Tax Town, T1 2AB
Period of default:	06/04/2011 to 05/04/2017
Total amount of tax/duty on which penalties are based:	£45,000.00
Total amount of penalties charged:	£20,000.00
Any other relevant information:	Trading as 'Tax Town Carpentry'

If we do not hear anything by 7 July 2021, we'll assume these details are correct.

What happens next

One of our senior officials will carefully consider any representations before making the final decision whether to publish. We'll write to, or email, you as soon as they've made their decision.

How to contact us

If you have any questions, please use the reference numbers and contact details at the top of this letter.

Dealing with a Tax agent

If you have someone who helps you with your tax affairs, you may want to show them this letter.

Yours sincerely

Stephen Fice
Programme Manager

If Coronavirus (COVID-19) is affecting you or your business, you can find information online about the support that's available. Go to www.gov.uk and search for 'Coronavirus guidance and support'.

To find out what service and standard of behaviour you can expect from us, go to www.gov.uk and search for 'HMRC Charter'.

If you need extra support, for example if you have a disability, a mental health condition, or do not speak English/Welsh, go to www.gov.uk and search for 'get help from HMRC'.
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