



Mr J Smith  
123 High Lane  
High End  
HIGHTON  
H1 1HH

**Phone** 03000XXXXXX

**Email** xxxxxxxxxxxxx

**Web** www.gov.uk

**Date** 9 March 2021

Dear Mr Smith

## Your disclosure for the year ended 5 April 2015

You made a disclosure of offshore rental income using the Worldwide Disclosure Facility. We have been unable to reach an agreement with you covering the total amount due.

### What happens now

We've made an assessment of tax that we think you owe. We've enclosed a copy of the assessment.

The Requirement to Correct (RTC) legislation extends the period we have to recover any tax due relating to offshore tax non-compliance.

We've made the assessment because [*HMRC will enter the reason for their assessment here*].

We may also charge you a penalty. If we decide to do this, we will write to you separately.

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](http://www.gov.uk) and search for 'get help from HMRC if you need extra support'.

### What you need to pay

The enclosed notice explains the amount you must pay and how to make a payment. If you have already paid the amount in full, there is nothing you need to do at this stage.

The notice also sets out what to do if you disagree with our decision.

### More information

We enclose factsheets:

- CC/FS9, 'The Human Rights Act and penalties'
- CC/FS7a, 'Penalties for inaccuracies in returns or documents'

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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](http://www.gov.uk) and search for 'get help from HMRC'.  
Text Relay service prefix number – 18001

- CC/FS17, 'Higher penalties involving offshore matters'

## **How to contact us**

If you have any questions or need to contact us about:

- this letter - please use the reference numbers and contact details shown at the top of this letter
- anything else - go to **www.gov.uk** and search for 'contact HMRC' to find the right phone number or address

## **Dealing with a tax agent**

If you have a tax agent or accountant, please show them this letter.

If you contact us, we can deal with you more quickly if you quote our reference number and provide a daytime phone number.

Yours sincerely

**XXXXXXXXXX**

Officer of H M Revenue and Customs

**Direct Dial** 03000XXXXXX

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](http://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](http://www.gov.uk) and search for 'HMRC Charter'.