



HM Revenue  
& Customs



**Risk and Intelligence Service  
Offshore**  
WMBC  
HM Revenue and Customs  
BX9 1LH

**Phone** [REDACTED]  
Monday to Friday 09:00 to 16:00

[www.hmrc.gov.uk](http://www.hmrc.gov.uk)

**Date** 8 February 2019  
**Our Ref** [REDACTED]

Dear Sir or Madam

**Your client's overseas accounts or investments**

**Your client:** [REDACTED]

We have written to your client as we have information that shows they may have received overseas income or gains which is taxable in the UK. We have received this information through the UK's 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 of any tax liabilities.

If you have any queries about this letter please phone us using the telephone number at the top of this letter.

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

Yours faithfully



**Risk and Intelligence Service  
Offshore**

Information is available in large print, audio tape and Braille formats.  
Type Talk service prefix number – 18001





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Phone [redacted]  
Monday to Friday 09:00 to 16:00

[www.hmrc.gov.uk](http://www.hmrc.gov.uk)

Date 8 February 2019  
Our Ref [redacted]

Dear [redacted]

### Your offshore income or gains

We have information which shows that you may have received overseas income or gains which is taxable in the UK. We have received this information through the UK's tax information exchange agreements with other countries.

It is your responsibility to tell us about your UK tax liabilities from offshore income or gains anywhere in the world.

It is important that you check that you have declared all of your UK tax liabilities and the vast majority of people do. Some people with assets overseas have found that changes, to their personal circumstances or to tax laws, mean that previous tax advice is out of date.

Please tell us if you have additional tax liabilities to disclose, or if you have no additional tax liabilities. You should do this by returning the enclosed certificate by 7 March 2019.

If you:

- are not sure if you have declared all of the offshore income or gains that you may have to pay UK tax on, we recommend that you seek 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](http://www.gov.uk) and search for 'Worldwide Disclosure Facility'

We have sent a copy of this letter to your agent.

Yours sincerely

[redacted signature]

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& Customs

**Certificate of tax position – To complete and return to  
HMRC**

**Risk and Intelligence Service  
Offshore**

WMBC  
HM Revenue and Customs  
BX9 1LH

Our ref: [REDACTED]

Your ref: [REDACTED]

**Declaration**

- I confirm that the information I give on this form is 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**

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**Your tax position**

- Choose which statement is accurate for your circumstances and tick the relevant box.
- Please complete and return this form by **7 March 2019**

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

Please be aware:

- You must register with the Worldwide Disclosure Facility to be able to use it
- Returning this certificate does not mean that 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](http://www.gov.uk/guidance/worldwide-disclosure-facility-make-a-disclosure) to find out how to register.

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**My tax affairs do not need updating. I do not have any additional tax to pay. I have declared all of my offshore income, assets and gains which are taxable in the UK.**

**Please be aware:**

**We will use the information we have to check whether the statement you have made is correct. HMRC is getting significantly more information on financial assets held abroad by UK residents.**

Please send your completed certificate to: WMBC, HM Revenue and Customs, BX9 1LH.