



HM Revenue  
& Customs

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HM Revenue & Customs  
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Phone 0330 3227012  
Monday to Thursday 09:00 to 17:00  
Friday 09:00 to 16:30

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

**Date** 20 March 2019  
**Our Ref** VWXYZ11/ABCD-123456789

Dear Sir or Madam

## Your client's overseas accounts or investments

**Your Client:** Mr J Smith

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 have sent your client.

Yours faithfully

*Margaret Mousley*

**Margaret Mousley**  
**Deputy Director**  
**Risk and Intelligence Service**  
**Offshore**

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

