



HM Revenue & Customs

Mr A Seafarer
789 Yachtie Street
Sometown
A23 4XZ

Indv & Small Business Compliance

HM Revenue & Customs
BX9 1LE

Phone 0330 3227012
Monday to Thursday 09:00 to 17:00
Friday 09:00 to 16:30

www.gov.uk

Date 20 March 2019
Our Ref VWXYZ11/ABCD-123456789

Dear Mr Yachtie

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 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overseas have found that changes to their personal circumstances or to tax laws, mean that previous tax advice is out of date.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 19 April 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 and search for 'Worldwide Disclosure Facility'

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

Yours faithfully

Margaret Mousley

Margaret Mousley
Deputy Director

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

