



**Specialist Investigations  
Offshore Coordination Unit  
HMRC  
Parkway House  
49 Baddow Road  
Chelmsford  
CM2 0XA**

**For the addressee only**

**Phone 03000 57 55 05**  
Monday to Friday 9am to 4pm

**International +44 3000 57 55 05**  
Monday to Friday 9am to 4pm

hmrc.gov.uk

**Date  
Unique  
identifying ref**

**It is important that you read this letter and the guidance referred to later in this letter. You must reply no later than 22 November 2013. If you do not, we may start a detailed investigation into your tax affairs, supported by our statutory information powers. In some cases, this could be a criminal investigation.**

### **UK Swiss Tax Cooperation Agreement**

We are writing to you because we have received details of your beneficial interest in Swiss assets or investments. In most cases this will be because, under the terms of the above agreement, you have opted to agree to the release of this information rather than have a one-off charge applied to these amounts.

We need to be satisfied that you have no additional UK liabilities outstanding in relation to these assets or investments, or that you will now take action to quantify and pay any outstanding amount of UK tax that you owe, together with any associated interest and penalties which may be due.

### **What you need to do now**

Please read this letter and the guidance on our website very carefully as they contain important information. Once you have read these you should complete one of the enclosed certificates and return it to us **no later than 22 November 2013**.

To read the guidance go to: [www.hmrc.gov.uk/swiss/investments2013.pdf](http://www.hmrc.gov.uk/swiss/investments2013.pdf)

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Information is available in large print, audio and Braille formats.  
Text Relay service prefix number – 18001



## **Deciding which certificate to complete**

### ***Certificate A -***

You should complete Certificate A if you have **no outstanding UK tax liabilities**.

This will be the case if you have previously included all taxable amounts associated with your Swiss assets or investments in a UK tax return, or if there is no UK tax liability arising from the Swiss assets or investments that you hold.

You should also complete Certificate A if you have paid foreign tax on any income and gains and the amount of that foreign tax which you would be entitled to claim as a credit against your UK tax liability on the same income or gains is equal to your **full UK tax liability** on these amounts.

Certificate A will also apply if you have been in receipt of **foreign gains** and these amounts, when taking into account the total gains received by you in the relevant tax year, do not exceed the capital gains tax annual exempt amount.

**When deciding whether Certificate A applies to you, you must fully consider any potential liability to income tax, capital gains tax, inheritance tax and VAT. This applies in relation to the amounts deposited in any accounts or investments, as well as amounts such as interest or dividends which may have arisen following any deposit.**

### ***Certificate B -***

You should complete the relevant section of **Certificate B** if you have already registered for the **Liechtenstein Disclosure Facility** or if you intend to use this facility to disclose all outstanding UK tax liabilities.

Please complete Section B1 if you have already registered **or** Section B2 if you are now arranging for registration to take place.

### ***Certificate C -***

You should complete **either** Section C1 **or** Section C2 of Certificate C if you have outstanding UK tax liabilities to disclose to HMRC, but are not using the Liechtenstein Disclosure Facility to do this.

Section C1 should be used if you are making your disclosure with the assistance of a professional advisor.

If you are making your own disclosure directly to HMRC you should complete Section C2.

**It is important that you consider your position carefully before completing any of the certificates or submitting an associated disclosure, as making a false disclosure or the completion of a false certificate are offences which may be subject to criminal investigation with a view to prosecution.**

## **What happens if you do not reply**

It may be that you have not told us about any income or gains because of an oversight on your part. However, if you do not reply to this letter, we will take it to mean that you have made a conscious decision to not tell us.

If we have not received your completed certificate by **22 November 2013**, we may start a detailed investigation into your tax affairs, supported by our statutory information powers. In some cases, this could be a criminal investigation. You should therefore ensure that you have replied by this date.

### **Getting professional advice**

You may want to get professional advice from a tax adviser before deciding which certificate to complete.

### **Contacting us**

When you contact us, please quote your 'unique identifying reference number' which is SWM02/01046.

Yours sincerely

*Greg Skyte*

**Greg Skyte**  
**Head of Offshore Coordination Unit**

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Offshore Coordination Unit  
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**About this certificate**

Use this certificate if you believe that you have no additional UK tax to pay for all offshore investments, assets or income sources. **Please return the completed form to the address shown above.**

**Important: We will use the information we have to check whether the statement you have made is correct. You may be prosecuted if you give false statements.**

I confirm that the following statements below are true and correct to the best of my knowledge and belief.

- I have no outstanding UK income tax or capital gains tax liabilities in relation to **any** offshore accounts, investments, assets or income sources that I have held at any time.
- I have no outstanding UK income tax or capital gains tax liabilities in relation to the source of **any** capital used to fund **any and all** offshore accounts, investments or other assets that I have held at any time.
- I have no outstanding liability to UK Inheritance Tax in relation to **any** offshore accounts, investments, assets or income sources that I have held at any time.
- I have no outstanding liability to UK Inheritance Tax in relation to the source of **any** capital used to fund **any and all** offshore accounts, investments or other assets that I have held at any time.
- I have no outstanding liability to UK VAT in relation to the source of **any** capital used to fund **any and all** offshore accounts, investments or other assets that I have held at any time.

I understand that making a false statement may lead to criminal investigation with a view to prosecution.

Your name use capital letters

Signature

Your address

Postcode

Date DD MM YYYY

The statements above apply to accounts or assets held in your own name or held in a Trust or other structure of which you were the settlor, and any other accounts or assets from which you could benefit.

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CM2 0XA****Unique  
identifying ref****Date****About this certificate**

Use this certificate if you have made or intend to make a full disclosure of all UK tax irregularities under the Liechtenstein Disclosure Facility (LDF). Please complete either section B1 or section B2. If your address has changed, please let us know your new address. **Please return the completed form to the address shown above.**

**Section B1**

I have registered for the Liechtenstein Disclosure Facility (LDF).

**Your LDF reference number****Signature****Your name use capital letters****Date DD MM YYYY****Your address**  
  
  
Postcode**Section B2**

I intend to make a full disclosure of all UK tax irregularities and will use the Liechtenstein Disclosure Facility (LDF) to do this. My disclosure will include my Swiss accounts and investments as well as any other offshore bank accounts or investments that I have an interest in. I have instructed my adviser to make a full disclosure on my behalf. My adviser's details are shown below:

**Your adviser's name use capital letters****Signature****Your adviser's address**  
  
  
Postcode**Date DD MM YYYY**

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### About this certificate

Use this certificate if you intend to make a disclosure of all UK tax irregularities, but you do **not** intend to use the Liechtenstein Disclosure Facility (LDF) to do so. Please complete section C1 if your adviser will be making your disclosure on your behalf, or section C2 if you will be making your own disclosure direct to us. If your address has changed, please let us know your new address. **Please return the completed form to the address shown above.**

#### Section C1 – adviser making a disclosure on your behalf

I intend to make a full disclosure of all UK tax irregularities. It is **not** my intention to register under the Liechtenstein Disclosure Facility (LDF). My disclosure will include details of all UK tax irregularities. It will include my Swiss accounts and investments as well as any other offshore bank accounts or investments that I have an interest in.

I would like HMRC to deal direct with my adviser about my disclosure

I would like HMRC to deal direct with my adviser about my disclosure and send copies of any letters to me

Your adviser's name use capital letters

Signature

Your adviser's address

  
Postcode

Date DD MM YYYY

   

#### Section C2 – making your own disclosure

I intend to make a full disclosure of all UK tax irregularities direct to HMRC. My disclosure will include details of my Swiss accounts and investments as well as any other offshore bank accounts, investments or assets that I have an interest in. I will **not** be making my disclosure under the Liechtenstein Disclosure Facility (LDF). I understand that HMRC will contact me to arrange for submission of my full disclosure.

Signature

Date DD MM YYYY