HMRC letters and ‘certificates of tax position’ to individuals with offshore income, gains and assets

Management of taxes

29 April 2020

The guidance on the CIOT website has been updated to take account of some recent changes to the wording of HMRC’s letter and certificate of tax position being sent to individuals with offshore assets, income or gains.

The update provides some background to, and information about, HMRC’s letters and some guidance to help members decide the most appropriate way to respond if a client receives one of the letters. A copy of a recent letter and certificate of tax position issued by HMRC in February 2020 is also provided.

The update is at www.tax.org.uk/tax_position_cert.