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

Management of taxes

28 August 2020

The guidance on the CIOT website has been updated to take account of some recent changes to the wording of HMRC’s letters and certificates of tax position which are being sent to individuals with offshore assets, income or gains. The update provides information about the letters, together with some guidance to help members decide the most appropriate way to respond if a client receives one of the letters from HMRC. It also provides some background information about HMRC’s campaign.

Since we first published the guidance in June 2019, HMRC have changed the wording in the letters and in the accompanying certificates of tax position. Our latest update is based on the wording used by HMRC in the letters and certificates they started to send out to taxpayers in the last week of July 2020. PDF copies of the standard wording for the letter to represented taxpayers, the letter to their agents and the letter to unrepresented taxpayers are available on our website alongside the update

(see www.tax.org.uk/HMRCcertificateoftax).