



**HM Revenue
& Customs**

Liechtenstein Disclosure Facility

Making a disclosure

This booklet contains guidance you need
to use the Liechtenstein Disclosure Facility

For further information phone:

03000 526 447 (UK)

0044 3000 526 447 (International)

We are open from 8.30am to 4.30pm (UK Local time)
Monday to Friday

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We have a range of services for people with disabilities, including leaflets in Braille, audio and large print. For details please ask at your local HMRC office or Enquiry Centre.

About the Liechtenstein Disclosure Facility (LDF)

Background

The Government of Liechtenstein has committed to introduce a 6 year taxpayer assistance and compliance programme under which Financial Intermediaries in Liechtenstein will need to be satisfied that, where appropriate, clients are UK tax compliant. If you are a UK taxpayer, or if your Liechtenstein Financial Intermediary thinks you may be, they will be in touch with you about this.

In conjunction with this we have launched the LDF to assist UK taxpayers in making a disclosure. There is no need to wait for the Financial Intermediary to get in touch. You can register to make a disclosure under the LDF from 1 September 2009 and tell the Financial Intermediary that you have done this.

The programme and facility are governed by a Memorandum of Understanding (MOU) plus subsequent Joint Declarations and is supported by a Tax Information Exchange Agreement (TIEA) which have been put in place to enable both Governments to be satisfied that the correct UK taxes have, and will be levied in relation to, assets held in Liechtenstein.

This guidance is aimed at assisting you to use the LDF, but its content should not be taken as binding. In case of doubt please refer to the agreements, the published detailed guidance on our website and the Helpdesk. You can view the agreements entered into by the two parties, go to www.gov.uk/liechtenstein-disclosure-facility

The terms of the arrangements between the governments

At any time up to 31st December 2015, the Financial Intermediary will identify and then contact any clients who the Financial Intermediary feels may be liable to taxation in the UK in relation to Liechtenstein based investments.

You may be notified by the Financial Intermediary in your capacity as a natural person or a legal person. References in this guidance to 'you' or 'your' or 'person' cover all capacities in which you are responsible for UK tax compliance.

Once contacted by the Financial Intermediary you will have up to 18 months to prove that you are

compliant with your UK tax obligations. If you do not provide the required documentation the Financial Intermediary will cease to provide services to you and you will be required to move your investments out of Liechtenstein or exceptionally, keep the investments but face financial sanctions.

Key documents to help you understand the LDF

The MOU and Joint Declarations represent an understanding between the relevant parties and do not constitute UK or Liechtenstein domestic law. The terms of the MOU and Joint Declarations are further clarified by the availability of detailed guidance on our website, go to

www.gov.uk/liechtenstein-disclosure-facility

This note is for guidance purposes only. We believe that the MOU, Joint Declarations and the Frequently Asked Questions page (which is regularly updated) will address many common issues and the Liechtenstein Desk is available for further assistance.

Do I qualify to use the LDF?

You should consider disclosing under the LDF if you believe that you have outstanding tax liabilities.

Disclosures can be made in a personal capacity or in the status of a company director, trustee or representative of a deceased person etc. Separate disclosures will be required for each capacity/status.

Subject to the qualifications below the disclosure facility will be available

- from 1 September 2009 if you have Liechtenstein investments at 1 September 2009
- from 1 December 2009 if you acquire Liechtenstein investments after 1 September 2009.

However, not all of the favourable terms offered by the LDF will apply in all circumstances.

The qualifications referred to are

- If prior to the receipt by us of your application to register for the LDF:
 - you were notified by us that we have commenced an investigation into your tax affairs under Code of Practice 9 and any such investigation has not yet concluded, or

- you have been formally notified that you are under investigation for a criminal tax matter that has either led to your arrest or formal caution under Police and Criminal Evidence Act.
- your disclosure is suspected to comprise ‘criminal property’ within the meaning specified in section 340 of the Proceeds of Crime Act 2002 (except that the definition of ‘criminal property’ for these purposes shall not include property that has arisen solely as a result of tax evasion).

then you cannot participate in this facility.

- If you were previously the subject of an intervention by HMRC and knowingly did not disclose your interest in any assets covered by this facility you will still be able to participate but will not be able to benefit from the shorter limitation period, the fixed penalty and the composite rate/single charge rate options.
- If you were previously contacted by us under the terms of the Offshore Disclosure Facility (ODF) or the New Disclosure Opportunity (NDO) you will still be able to participate in the disclosure facility but will not be able to benefit from the limited penalty provided for in the LDF. However, we will not charge a penalty higher than that provided for under the NDO.
- If you participate in the disclosure facility and have a bank account, including a financial (portfolio) account outside the UK or Liechtenstein which is in your name and was opened through a UK branch or agency of that bank, you will not, in relation to that account, be eligible for the shorter limitation period, the fixed penalty and the composite rate/single charge rate options referred to on pages 5 and 6 of this Guidance and
- In the following circumstances you will not be eligible for the shorter limitation period, the fixed penalty and the composite rate/single rate charge options:
 - if you did not hold an offshore asset at 1 September 2009
 - if you wish to disclose liabilities relating to matters where you are not disclosing new information
 - if the matters being disclosed are or have been the subject of an intervention by HMRC which is/was greater than 3 months old
 - if there is no substantial connection between the liabilities being disclosed and the offshore asset held at 1 September 2009

The question of your residence and/or domicile may affect your tax liabilities and you may need to seek specialist advice.

More information can be obtained from our website or by contacting the Liechtenstein Desk.

How to make a disclosure

I want to use the LDF, what should I do?

If you have received notification from a Financial Intermediary that they think you may be liable to UK tax you should, if you have not already done so, notify us of your intention to make your disclosure using this facility. With effect from 1 December 2011, you will be required to provide us with a Confirmation of Relevance, as issued by your Liechtenstein Financial Intermediary, when submitting your notification.

If we are satisfied that on the information provided you qualify to use this facility we will acknowledge your notification by providing a registration certificate within 60 days. You must ensure that this certificate or a certified or notarised copy thereof is sent to the Financial Intermediary within 30 days of receipt. If we are not satisfied that you qualify to use this facility we will tell you the reasons why.

If you have not been contacted by a Financial Intermediary you can still make a disclosure to us under this facility provided you have unpaid liabilities and hold a Liechtenstein asset.

What do I disclose?

If you qualify to use this facility you will be required to disclose all omissions, both offshore and UK based. The disclosures will be subject to time limits, tax, interest and penalties.

1. Where omissions attract favourable LDF terms you should disclose all liabilities to UK tax, duties etc. for each successive tax year commencing on 6th April 1999 for natural persons or accounting periods commencing on or after 1st April 1999 for legal persons.
2. All other liabilities to UK tax, duties etc. for each successive tax year or year of assessment where relevant in accordance with existing legislation.

Whilst it is not possible to detail all pertinent legislation in this guidance, Sections 34 & 36 Taxes Management Act 1970 governs personal taxes and Paragraph 46 Schedule 18 of Finance Act 1998 applies to Corporation Tax. It should also be noted that the 2008 and 2009 Finance Acts introduced a number of changes to assessment time limits and also to the behaviours which affect these. All relevant legislation is available on our website, go to www.gov.uk

Please consult your tax advisor or contact the Liechtenstein Desk for help or clarification.

I want to make a claim to reasonable care or careless behaviour

In most cases the offence giving rise to a penalty will be an inaccuracy in a return. In those circumstances a claim on the basis that an error has arisen, despite the person taking reasonable care, limits the recovery of liabilities to the 4 years prior to the disclosure.

A claim on the basis that an error has arisen, as a result of careless behaviour, limits the recovery of liabilities to the 6 years prior to the disclosure.

If you claim reasonable care or careless behaviour we may ask you to substantiate your claim by providing further evidence/documentation. The behaviour displayed will also impact upon the level of penalty chargeable.

Where the offence is failure to notify, the assessing time limit rules are different and we can generally assess all years within the LDF period unless there is a reasonable excuse for the failure.

What is the Composite Rate and Single Charge Rate and how do I apply them?

The composite rate and single charge rate options are non statutory percentage rates which can be used to calculate an amount that we will accept in satisfaction of all undisclosed past liabilities. The amount will cover all UK taxes (including UK Inheritance Tax, Income Tax, Corporation Tax, Capital Gains Tax, Stamp Duty and Value Added Tax and, without limitation, National Insurance contributions).

The composite rate is 40% for the period 1 April 1999 to 5 April 2009.

The single charge rate is 50% for 2010–11 (there

is no single charge rate for 2009–10). After the expiration of the return filing date for each subsequent tax year (2011–12 to 2015–16) we will consider whether a single charge rate will be made available for these years as an alternative to the statutory basis of taxation.

The appropriate rate will be applied to all income, profits, gains and other sums chargeable with no reliefs, deductions or allowances given. Reliefs, deductions or allowances will not be available to carry forward or back or utilise in any tax year, pre or post disclosure. The only exception to this is that tax withheld under the European Union Savings Directive or under the Agreement on the Taxation of Savings between the EU and Liechtenstein may be offset.

You must elect to use the composite rate option and/or the single charge rate option by completing the appropriate election forms. The elections are irrevocable. Where the composite rate is elected it must apply to all years from 1 April 1999 to 5 April 2009. However, you cannot apply the composite rate or single charge rate options to liabilities on offshore accounts opened through a UK branch or agency or other liabilities not covered by the LDF arrangements. There are also limitations on eligibility for the single charge rate, these are as detailed in the detailed guidance.

What is my liability on these omissions?

Tax

Your liability will depend on the extent to which the omissions fall within the favourable terms of the LDF and the year in which the liability arises.

Liability Within the Facility (LDF liabilities)

In relation to Liechtenstein liabilities arising after 5th April 1999 (or 1st April 1999 in the case of legal persons) your liability is computed at the appropriate tax rates relevant to the type of duty and period of assessment.

You may, however, elect to pay tax at a single composite rate of 40% applied to all income, profits, gains and any other sums properly chargeable to tax in the UK (with no reliefs or other deductions to be allowed other than tax withheld under the European Union Savings Directive or the agreement on the taxation of savings between the European Union and Liechtenstein).

The tax payable under the 'composite rate' option is in lieu of all UK taxes (including and without limitation, national insurance contributions, UK Inheritance, Income, Corporation, Capital Gains, Stamp Duty and Value Added Tax) due and payable in respect of each tax year. If the composite rate is chosen you must use it for all years/periods up to 2009.

For liabilities from April 2009 the composite rate is not available although a single charge rate may be available in subsequent years. The single charge rate, as prescribed for any year, will be applied to all income, profits, gains and any other sums properly chargeable to tax in the UK (with no reliefs or other deductions apart from tax withheld under the European Savings Directive or the agreement on the taxation of savings between the European Union and Liechtenstein).

The tax payable under the single charge rate is in lieu of all UK taxes due and payable for the corresponding tax year. A separate election will be required for each year that the single charge rate has to be applied.

Other Liabilities

See Page 3 and 4 'Do I qualify to use the LDF?' for circumstances under which you will not qualify to use the favourable terms. In those circumstances and for all years after 5 April 2009 all liabilities to UK tax, duties etc are computerised in accordance with existing legislation.

Interest

Interest is chargeable on the full amount of tax payable in accordance with UK law. If you elect for the composite rate or single charge rate options interest is chargeable from 1 July next following the accounting year, assessment period or charging period in which the liability arises.

Penalties

LDF Liabilities

In relation to LDF liabilities the penalty will be fixed at 10% of the tax payable.

Other Liabilities

See Page 3 and 4 'Do I qualify to use the LDF?' for circumstances under which you will not qualify to use the favourable terms. In those circumstances and for all years after 5 April 2009 penalties are chargeable in accordance with the legislation in place at the time. As the penalty is not fixed it is envisaged that you will offer a

penalty in the disclosure based on your interpretation of the legislation or following discussion with us.

From 6 April 2011, penalties for offshore tax evasion are chargeable which, as well as the behaviour also recognise the location of the territory in which the income tax or capital gains tax liability arises, Sch 10 FA 2010.

How to calculate what you owe

Step by step instructions

You will need to gather together all relevant information and records that are in your power and possession to enable you to establish the nature and quantity of the sums which you are to disclose. This could be complicated and you may want to seek independent professional advice. Whatever route you choose we recommend that you begin this procedure as soon as possible.

Please bear in mind that the disclosure should include all liabilities, not just those arising in relation to offshore assets.

Whilst you are preparing your disclosure you should continue to submit your Annual Returns by the statutory filing date. Do not delay the submission of your returns pending the completion of your disclosure. You will not be charged a penalty on the basis of provisional figures within your return provided the disclosure accurately reflects the full extent of your liability.

The accompanying disclosure forms may assist you with the step by step instructions, but you should ensure that your disclosure is complete by providing any additional information that is relevant. For example, an explanation as to the nature of the irregularities and how they arose, computations showing how the omissions have been quantified and how the corresponding tax liabilities have been arrived at should be provided.

All calculations must be in pounds sterling. Exchange rates can be found, go to www.gov.uk/government/collections/exchange-rates-for-customs-and-vat

Step 1. Establish undeclared income

Establish undeclared income, profits or gains, sums subject to Inheritance Tax, VAT, etc.

If your records are incomplete you should make your best estimate of the undeclared income and

gains and use this to make your disclosure. Please highlight any estimates that you have used. We may ask you to justify your estimates later.

Step 2. Rates of tax

We cannot provide individual advice on calculating how much you should pay, but you can find out about tax rates, rate bands and thresholds at

www.gov.uk/government/publications/rates-and-allowances-income-tax/income-tax-rates-and-allowances-current-and-past from where you can navigate to access the rates and allowances archive for information on earlier years.

Apply the appropriate rates of tax/duty to the taxable income, profit or gain for each year. If you elect to use the composite rate option or single charge rate the appropriate percentage rate will be applied to all income, profits, gains and any other sums properly chargeable to tax in the UK. No reliefs or other deductions are to be allowed other than tax withheld under the European Union Savings Directive or the agreement on the taxation of savings between the European Union and Liechtenstein.

Enter these figures on the appropriate form.

Step 3. Interest

Interest should be properly payable in accordance with UK law. Calculate the interest that is charged for late payment of tax and other duties for all years for which there is undisclosed liability.

Interest runs from the date when the tax should have been paid until the date of payment, for all years involved. Interest must take account of any increased liabilities on the payment on account that should have been made for subsequent years.

If you have elected to use the composite rate or single charge rate options the relevant date for computing interest is 1 July next following the accounting year, assessment period or charging period in which the liability arises and is chargeable at the rate equivalent to Self Assessment (SA) liabilities.

These rates vary over time to reflect commercial rates. For more details go to www.gov.uk/government/collections/rates-and-allowances-hm-revenue-and-customs

Step 4. Penalty

Calculate and apply the penalty. The penalty is a percentage of the tax and duty due as calculated in step 2.

LDF Liabilities

This is 10% of the tax/duty for all liabilities for which the favourable terms apply up to 5 April 2009.

Where the total amount of the unpaid liability disclosed is less than £1000 you need not pay a penalty. Do not apply a penalty to the interest.

Again enter the penalties on the forms provided.

Step 5. Summary

Add the undisclosed taxes, duties, interest and penalty together to work out the total amount due and payable.

Letter of Offer

It is a condition of using this facility that you make an offer for the full amount of taxes, duties, interest and penalties. Together with our acceptance letter to you, this creates a contract between us. Please ask your tax adviser or contact the Liechtenstein Desk if you need help.

There are 3 letters of offer available. If these letters are not appropriate to the circumstances of your disclosure please contact the Liechtenstein Desk.

If you are unable to pay the full amount please refer to the How to Pay section on page 9.

What a disclosure must contain

Your disclosure must contain:

- Sufficient detail to show how you arrived at your disclosure and to reconcile your figures with the summary of tax and/or duties.
- Summaries of tax and/or duties, interest and penalties due.
- Details of offshore assets relevant to the disclosure.
- An offer to pay.
- A declaration that the disclosure is correct and complete.
- A Statement of your Assets and Liabilities.

The statement of assets and liabilities should be completed as at the end date of the final year included in your disclosure or 1st April immediately preceding the submission of your disclosure if this is later.

We may require you to provide further information and/or documentation as outlined in Schedule 7 of the Memorandum Of Understanding.

If you require further guidance on any of the above, please contact the Liechtenstein Desk.

Sending your disclosure

There are different timescales for submitting your disclosure depending on whether you elect for the composite rate or single charge rate options.

If you elect for the composite rate or single charge rate options you will be required to submit your complete disclosure within 7 months of the issue of the registration certificate. Where these special rates have not been elected then complete disclosures should be made within 10 months from the issue of the registration certificate.

If you fail to submit your complete disclosure within the specified period we will be unable to provide you with a Disclosure Certificate and you will be deemed not to have made a full and unprompted disclosure. Consideration may also be given to the withdrawal of the LDF terms. If you have difficulties in making your disclosure within the above timescales you should contact the Liechtenstein Desk for advice.

After we receive your disclosure

Acknowledging your disclosure

You will receive an acknowledgement from us within 30 days of receipt of your complete disclosure.

Considering your disclosure

We expect most disclosures to be self explanatory, but we may need to contact you or your tax adviser to clarify any matters which are unclear.

You may also be asked to provide appropriate evidence of your circumstances to satisfy us that your disclosure is complete.

Your full co-operation is one of the conditions of using this facility and failure to co-operate may jeopardise acceptance of your offer.

We will aim to let you know our intended course of action within 6 months of receiving your disclosure or clarification there of.

We expect the majority of disclosures to be accepted without an in depth enquiry. However, if we cannot accept your disclosure we will open an enquiry or resume any existing enquiry and write to you for further information or explanations as provided for in existing legislation.

Where the disclosure is found to be incorrect we will normally seek to obtain a revised offer that reflects the adjusted tax and interest. Where appropriate, we may withdraw the LDF terms or seek an increased penalty to reflect your failure to provide a complete and accurate disclosure within the facility.

We can make assessments to collect the tax, interest and penalties we believe to be due.

Accepting your offer in settlement

Following receipt of your offer, either initially or after further enquiries, our Commissioners will consider the offer and if they are satisfied with its terms they will issue an acceptance to you which will form a binding contract.

In the absence of a negotiated settlement we would take formal action to recover tax, interest and penalties through the issue of assessments and determinations against which you would have the right of appeal. In these circumstances the favourable terms offered by the LDF may no longer apply.

In the event that you register for the disclosure facility but withdraw co-operation, or fail to provide full disclosure, then in addition to any other sanctions referred to elsewhere in this Guidance, we may make an exchange of information request to the Government of Liechtenstein in accordance with the TIEA. We may also publish the name of deliberate tax defaulters as set out in Budget notice 63 issued by us on 22 April 2009 for any failure relating to returns for the year April 2010 onward.

Notifying the Financial Intermediary

Within 30 days of the receipt of your complete disclosure, and providing the obligations contained within the LDF are satisfied, we will issue a disclosure certificate containing the following information:

- confirmation that you have complied with your obligations under this facility or the terms of other disclosure procedures available at that time
- the name of the person that made the notification and
- the assigned reference number.

You should then provide this certificate to the relevant financial intermediary within 30 days of its receipt.

How to pay

Payment methods

You will receive in your pack a guidance sheet which includes your unique reference number and all of the details you will need to make your payment. It also includes the range of payment options available to you.

Whilst preparing your disclosure you should consider making an early payment on account as this will reduce the amount of interest due.

However, at the very latest, full payment in accordance with your disclosure, should be made on the same date that you submit your disclosure to us.

We recommend that you make your payment electronically. Paying electronically:

- is safe and secure
- gives you better control over your money
- provides certainty about when your payment will reach us
- avoids postal delays
- may lower your bank charges
- lets you pay at a time convenient to you if you use internet or telephone banking.

Make sure that whatever payment method you use, payment should be made to coincide with the submission of your disclosure. If you do not fulfil this obligation you will not be regarded as having submitted a complete disclosure.

Unable to pay the full amount

If, under exceptional circumstances, you cannot pay the full amount within the period specified above, phone the Liechtenstein Desk immediately on 03000 526 447.

When you ring make sure you have:

- your registration reference number and paper work
- full information about your assets and liabilities, and
- your proposals for how you will clear your debt.

This will help us determine how to address this issue.

What happens next?

We will aim to contact you within 6 months following the submission of your disclosure to confirm your disclosure has been agreed or to advise you if we require further information in support of your disclosure.

General information

Contact details

If you would like more help with the Liechtenstein Disclosure Facility please phone us on:

- 03000 526 447 from within the UK or
- 0044 3000 526 447 from outside the UK

Lines are open from 8.30am to 4.30 pm (UK local time) Monday to Friday.

You can also obtain further information by writing to:

HM Revenue and Customs
Department 29992 – SI
S0694 – Offshore Helpdesk
NEWCASTLE
NE98 1ZZ

How can I obtain further assistance?

We are providing a Bespoke Service in relation to this facility. To avail yourself of this facility or for any other questions about the facility or the process please contact the Liechtenstein Desk.

Customers with particular needs

We have a range of services for people with disabilities, including guidance in Braille and audio. Most of our forms and guidance are also available in large print.

HMRC's Purpose, Vision and Way

For more information about our service commitment go to www.gov.uk/government/organisations/hm-revenue-customs/about

Putting things right

If you are not satisfied with our service, please let the person dealing with your affairs know what is wrong. We will work as quickly as possible to put things right and settle your complaint.

If you are still unhappy, ask for your complaint to be referred to the Complaints Manager and ask for leaflet COP1 Putting things right.

Privacy and confidentiality policy

The full protection of the Human Rights Act will continue to apply to you and we have a strict policy regarding the privacy and confidentiality of our customers' personal information. To see our policy, go to www.hmrc.gov.uk/about/privacy.htm

Data Protection Act

HM Revenue and Customs is a Data Controller under the Data Protection Act 1998. We hold information for the purposes specified in our notification to the Information Commissioner, including the assessment and collection of tax and duties, the payment of benefits and the prevention and detection of crime, and may use this information for any of them.

We may get information about you from others, or we may give information to them. If we do, it will only be as the law permits to:

- check the accuracy of information
- prevent or detect crime
- protect public funds.

We may check information we receive about you with what is already in our records. This can include information provided by you, as well as by others, such as other government departments or agencies and overseas tax and customs authorities. We will not give information to anyone outside HM Revenue and Customs unless the law permits us to do so. For more information go to

www.hmrc.gov.uk/leaflets/data-protection.htm

Liechtenstein Disclosure Facility

How to pay

The attached sheet explains the various ways in which you can make a payment and includes all of the information you will need. If you intend to pay by cheque or bank draft you should include a copy of the sheet with your payment in order that the sum can be allocated to your tax record.

HMRC recommends that you make your payments electronically. Paying electronically:

- is safe and secure
- gives you better control over your money
- provides certainty about when your payment will reach HMRC
- avoids postal delays
- may lower your bank charges
- lets you pay at a time convenient to you if you use Internet or telephone banking

When to pay

Whilst preparing your disclosure you should consider making a payment on account as this will reduce the amount of interest due. Otherwise you should make your payment at the same time as you send us your disclosure.

Use one of the payment methods available to you when making your payment on account or disclosure payment. Do not include the payment with your disclosure.

Unable to pay the full amount?

If, exceptionally, you cannot pay the full amount you should contact us on **03000 526 447** before submitting your disclosure or payment. When you ring make sure you have:

- your LDF Reference Number
- full information about your assets and liabilities,
- your current monthly income and outgoings, and
- your proposals for how you will clear the debt.

This will help us determine how to address the issue.

Liechtenstein Disclosure Facility payment methods

For all payment methods you will need the following information:

Name:

Your HMRC Customer reference number:

Decide which payment method to use	About the payment methods		
<ul style="list-style-type: none"> By debit card over the Internet (BillPay). To make a payment using this method you do not need to log onto an HMRC account. 	<p>Available online at: www.gov.uk/search?q=paying+hmrc</p> <p>After logging on to the HMRC website, proceed by making the following selections: Paying HMRC, BillPay, Pay now, for miscellaneous payments.</p> <p>Please note the first letter (X) of the customer reference number may already be pre-populated. If so, continue from the next letter of the reference number</p>		
<ul style="list-style-type: none"> Through your bank using internet or telephone banking, BACS or CHAPS. 	<p>This is the most secure payment method. Make these arrangements through your own bank using the information provided below and quote your customer reference number</p> <p>Sort Code; 08 32 10 Account No: 12001020 Account name: AO Shipley</p>		
<ul style="list-style-type: none"> From an overseas bank account. <i>You can pay electronically from a bank account outside the UK and you should check with your bank or building society to see how long it takes to transfer a payment to HMRC.</i> 	<p>Make these arrangements through your overseas bank using the information provided below and quote your customer reference number. You will need to give your bank or building society HMRC's bank account details.</p> <p>Please note you may incur bank charges for the use of this facility. You should check with your bank the amount of their charge for this service and adjust your payment accordingly.</p> <p>Payments to HMRC Accounts Office from abroad The account name you should use is 'HMRC Shipley'</p>		
	Currency	International Bank Account Number (IBAN)	SWIFT Bank Identifier Code (BIC)
	Sterling and foreign currencies (except euros)	GB05CITI08321012001020	CITIGB2L
	Euro	GB78CITI18500812000814	CITIGB2L
	<p>Note: You must give the IBAN number as well as the SWIFT BIC. If your payment is made using the wrong bank account details then there may be a delay before your HMRC account is credited or your payment may not be received at all.</p>		
<ul style="list-style-type: none"> By cheque or bank draft. If using this method enclose a copy of this page with your payments. 	<p>Make it payable to: HM REVENUE & CUSTOMS Post it to: HMRC Banking BRADFORD BD98 1YY</p>		

Name (please print)

Registration Reference Number

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Please return this check list with the disclosure

Use this form to report Income Tax Class 4 National Insurance contributions and (overleaf) Capital Gains Tax, Inheritance Tax and all other taxes and duties in relation to assets qualifying for the full terms of the LDF.

1 Name (please print) 2 Registration Reference Number

Round down to the nearest pound. Do not use pence.

		Income Tax				Class 4 National Insurance Contributions			
Year ended	Tax		Interest (C)	Penalty # ___% of A or B (D)	Total (A or B+C+D)	NIC (E)	Interest (F)	Penalty # ___% of E (G)	Total (E+F+G)
	Composite (A)	Actual (B)							
5 April 2000									
5 April 2001									
5 April 2002									
5 April 2003									
5 April 2004									
5 April 2005									
5 April 2006									
5 April 2007									
5 April 2008									
5 April 2009									
5 April 2010									
5 April 2011									
5 April 2012									
5 April 2013									
5 April 2014									
5 April 2015									
Total * - see Summary on page 2						Total * - see Summary on page 2			

Insert penalty percentage applied

Capital Gains Tax, Inheritance Tax and all other taxes and duties

Note

Use this form for all other taxes and duties not disclosed on page 1 of this form, for example, Capital Gains Tax, Inheritance Tax and excise duties. Use forms LF12 and LF13 for VAT liabilities, forms LF14 and LF15 for company liabilities and forms LF16 and LF17 for employer liabilities. Round down to the nearest pound. Do not use pence.

Year ended	Tax/duties		Interest (J)	Penalty # ___% of H or I (K)	Total (H or I+J+K)
	Composite (H)	Actual (I)			
5 April 2000					
5 April 2001					
5 April 2002					
5 April 2003					
5 April 2004					
5 April 2005					
5 April 2006					
5 April 2007					
5 April 2008					
5 April 2009					
5 April 2010					
5 April 2011					
5 April 2012					
5 April 2013					
5 April 2014					
5 April 2015					
Total * - see Summary below					

Insert penalty percentage applied

Summary

Add the figures in the boxes marked * and enter the total here

£

Copy the figure in this box to box 3 on form LF18
Summary of total liabilities.

Capital Gains Tax, Inheritance Tax and all other taxes and duties

Note

Use this form for all other taxes and duties not disclosed on page 1 of this form, for example, Capital Gains Tax, Inheritance Tax and excise duties.
 Use forms LF12 and LF13 for VAT liabilities, forms LF14 and LF15 for company liabilities and forms LF16 and LF17 for employer liabilities.
 Round down to the nearest pound. Do not use pence.

Year ended	Tax/Duties (I)	Interest (J)	Penalty		Total (I+J+K+L)
			NDO (K)	Other (L)	
5 April					
5 April					
5 April					
5 April					
5 April					
5 April					
5 April					
5 April					
5 April					
5 April					
5 April					
5 April					
5 April					
5 April					
5 April					
5 April					
Total * - see Summary below					

Summary

Add the figures in the boxes marked * and enter the total here

£

Copy the figure in this box to box 4 on form LF18
Summary of total liabilities.

1 Name (please print) <input style="width: 95%; height: 20px;" type="text"/>	2 Registration Reference Number <input style="width: 95%; height: 20px;" type="text"/>
--	--

Round down to the nearest pound. Do not use pence.

Value Added Tax
 Do not enter your VAT liabilities by VAT period.
 Enter the total additional liability for all VAT periods ending in the relevant tax year to 5 April.

All VAT periods in Year ended	VAT (A)	Interest (B)	Penalty 10% of A (C)	Total (A+B+C)
5 April 2000				
5 April 2001				
5 April 2002				
5 April 2003				
5 April 2004				
5 April 2005				
5 April 2006				
5 April 2007				
5 April 2008				
5 April 2009				
5 April 2010				
5 April 2011				
5 April 2012				
5 April 2013				
5 April 2014				
5 April 2015				
Total ★ - see Summary below				

Summary

Copy the Total ★ calculated above into the box below

£ , ,

Copy this figure to Box 5 on form LF18
Summary of total liabilities.



1 Name (please print) [input box]

2 Registration Reference Number [input box]

Round down to the nearest pound. Do not use pence.

Value Added Tax
Do not enter your VAT liabilities by VAT period.
Enter the total additional liability for all VAT periods ending in the relevant tax year to 5 April.

Table with 6 columns: All VAT periods in Year ended, VAT (A), Interest (B), Penalty (NDO (C), Other (D)), Total (A+B+C+D). Rows include 5 April entries and a Total row.

Total ★ - see Summary below

Summary

Copy the Total ★ calculated above into the box below

£ [input boxes]

Copy this figure to Box 6 on form LF18
Summary of total liabilities.

Corporation Tax

ICTA 1988, Section 419 liability

Accounting period ended	Tax		Interest (C)	Penalty # ___% of A or B (D)	Total (A or B+C+D)	Tax (E)	Interest (F)	Penalty # ___% of E (G)	Total (E+F+G)
	Composite (A)	Actual (B)							
			Total - brought forward from page 1						
						Total ★ - see Summary below			

Insert penalty percentage applied

Summary

Add the figures in the boxes marked ★ and enter the total here

£ ,

Copy the figure in this box to box 7 on form LF18
Summary of total liabilities.

1 Name (please print)	2 Registration Reference Number				
<i>Round down to the nearest pound. Do not use pence.</i>					
Employers PAYE tax and National Insurance contributions					
Year ended	Tax (A)	NIC (B)	Interest (C)	Penalty 10% of A+B (D)	Total (A+B+C+D)
5 April 2000					
5 April 2001					
5 April 2002					
5 April 2003					
5 April 2004					
5 April 2005					
5 April 2006					
5 April 2007					
5 April 2008					
5 April 2009					
5 April 2010					
5 April 2011					
5 April 2012					
5 April 2013					
5 April 2014					
5 April 2015					
Total ★ - see Summary below					

Employers voluntary settlement of employee liabilities

Enter in the box below your voluntary settlement of the grossed up tax and National Insurance contributions for all years on the additional expenses and benefits in kind paid to employees

Total ★ - see Summary below

Summary

Copy the Total ★ calculated above into the box below

£ , ,

Copy this figure to Box 9 on form LF18
Summary of total liabilities.

1 Name (please print) <input style="width: 90%; height: 20px;" type="text"/>	2 Registration Reference Number <input style="width: 90%; height: 20px;" type="text"/>																																																																																																																																																																										
<p style="text-align: center;"><i>Round down to the nearest pound. Do not use pence.</i></p> <h3 style="text-align: center; color: #008080;">Employers PAYE tax and National Insurance contributions</h3> <table border="1" style="width: 100%; border-collapse: collapse; text-align: center;"> <thead> <tr> <th rowspan="2" style="width: 15%;">Year ended</th> <th rowspan="2" style="width: 10%;">Tax (A)</th> <th rowspan="2" style="width: 10%;">NIC (B)</th> <th rowspan="2" style="width: 10%;">Interest (C)</th> <th colspan="2" style="width: 20%;">Penalty</th> <th rowspan="2" style="width: 15%;">Total (A+B+C+D+E)</th> </tr> <tr> <th style="width: 10%;">NDO (D)</th> <th style="width: 10%;">Other (E)</th> </tr> </thead> <tbody> <tr><td>5 April</td><td></td><td></td><td></td><td></td><td></td><td></td></tr> <tr><td>5 April</td><td></td><td></td><td></td><td></td><td></td><td></td></tr> <tr><td>5 April</td><td></td><td></td><td></td><td></td><td></td><td></td></tr> <tr><td>5 April</td><td></td><td></td><td></td><td></td><td></td><td></td></tr> <tr><td>5 April</td><td></td><td></td><td></td><td></td><td></td><td></td></tr> <tr><td>5 April</td><td></td><td></td><td></td><td></td><td></td><td></td></tr> <tr><td>5 April</td><td></td><td></td><td></td><td></td><td></td><td></td></tr> <tr><td>5 April</td><td></td><td></td><td></td><td></td><td></td><td></td></tr> <tr><td>5 April</td><td></td><td></td><td></td><td></td><td></td><td></td></tr> <tr><td>5 April</td><td></td><td></td><td></td><td></td><td></td><td></td></tr> <tr><td>5 April</td><td></td><td></td><td></td><td></td><td></td><td></td></tr> <tr><td>5 April</td><td></td><td></td><td></td><td></td><td></td><td></td></tr> <tr><td>5 April</td><td></td><td></td><td></td><td></td><td></td><td></td></tr> <tr><td>5 April</td><td></td><td></td><td></td><td></td><td></td><td></td></tr> <tr><td>5 April</td><td></td><td></td><td></td><td></td><td></td><td></td></tr> <tr><td>5 April</td><td></td><td></td><td></td><td></td><td></td><td></td></tr> <tr><td>5 April</td><td></td><td></td><td></td><td></td><td></td><td></td></tr> <tr><td>5 April</td><td></td><td></td><td></td><td></td><td></td><td></td></tr> <tr><td>5 April</td><td></td><td></td><td></td><td></td><td></td><td></td></tr> <tr><td>5 April</td><td></td><td></td><td></td><td></td><td></td><td></td></tr> <tr><td>5 April</td><td></td><td></td><td></td><td></td><td></td><td></td></tr> <tr><td>5 April</td><td></td><td></td><td></td><td></td><td></td><td></td></tr> <tr> <td colspan="6" style="text-align: right; padding-right: 20px;">Total ★ - see Summary below</td> <td></td> </tr> </tbody> </table>		Year ended	Tax (A)	NIC (B)	Interest (C)	Penalty		Total (A+B+C+D+E)	NDO (D)	Other (E)	5 April							5 April							5 April							5 April							5 April							5 April							5 April							5 April							5 April							5 April							5 April							5 April							5 April							5 April							5 April							5 April							5 April							5 April							5 April							5 April							5 April							5 April							Total ★ - see Summary below						
Year ended	Tax (A)					NIC (B)	Interest (C)		Penalty		Total (A+B+C+D+E)																																																																																																																																																																
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Employers voluntary settlement of employee liabilities

Enter in the box below your voluntary settlement of the grossed up tax and National Insurance contributions for all years on the additional expenses and benefits in kind paid to employees

Total ★ - see Summary below

Summary

Copy the Total ★ calculated above into the box below

£

Copy this figure to Box 10 on form LF18
Summary of total liabilities.

1 Name (please print) <input style="width: 90%; height: 20px;" type="text"/>	2 Registration Reference Number <input style="width: 90%; height: 20px;" type="text"/>
--	--

From the disclosure forms which you have completed enter the appropriate box(es) below the figure(s) from the summary box(es)

3 Additional Income Tax, Class 4 National Insurance contributions, Capital Gains, inheritance tax and all other duties, including interest and penalties in relation to assets qualifying for the full terms of the LDF.
- from form LF10
 £ , ,

4 Additional Income Tax, Class 4 National Insurance contributions, Capital Gains, inheritance tax and all other duties, including interest and penalties in relation to assets not qualifying for the full terms of the LDF.
- from form LF11
 £ , ,

5 Additional VAT liabilities including interest and penalties in relation to assets qualifying for the full terms of the LDF.
- from form LF12
 £ , ,

6 Additional VAT liabilities including interest and penalties in relation to assets not qualifying for the full terms of the LDF.
- from form LF13
 £ , ,

7 Additional Corporation Tax and Section 419 liabilities including interest and penalties in relation to assets qualifying for the full terms of the LDF.
- from form LF14
 £ , ,

8 Additional Corporation Tax and Section 419 liabilities including interest and penalties in relation to assets not qualifying for the full terms of the LDF.
- from form LF15
 £ , ,

9 Additional Employer liabilities and voluntary settlement of employee liabilities outside the composite rate scheme including interest and penalties in relation to assets qualifying for the full terms of the LDF.
- from form LF16
 £ , ,

10 Additional Employer liabilities and voluntary settlement of employee liabilities including interest and penalties in relation to assets not qualifying for the full terms of the LDF.
- from form LF17
 £ , ,

Total disclosed liabilities, including interest and penalties

11 Add together the amounts entered in any of boxes 3 to 10 and enter the total here
 £ , ,

Use this figure to help you complete form LDF3 Offer (company), LDF4 Offer (personal), or LDF5 Offer (trustee) as appropriate. This is the total you are disclosing to HM Revenue & Customs.

Tick the box that applies to this disclosure.
 This amount will be paid:
 electronically or by post

Name (please print) <input style="width: 95%; height: 20px;" type="text"/>	Registration Reference Number <input style="width: 95%; height: 20px;" type="text"/>
---	---

1 Description of asset, *tick one box only*

Stiftung

Anstalt

Bank Account

Business Interests

Bonds and other financial products

Other

If Other, please give details
For example, trusts, land & property, vehicles etc

2 Name of financial institution (*if applicable*)

3 Country/Location

Liechtenstein

Other

If Other please state where

4 Date of acquisition

<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>
----------------------	----------------------	----------------------	----------------------	----------------------	----------------------	----------------------	----------------------

5 Value of asset on first date it is included in disclosure

£ , ,

6 Primary source of funds used to acquire this asset

Business takings

Non business income

Proceeds from sale of assets

Inheritance

Gifts

Other

If Other, please give details

7 Is this asset still held?

No Yes

8 Does this asset give rise to income, gains etc included in your disclosure?

No Yes

9 What is the basis of the calculation of the income, gains etc

Arising

Remittance

Other

If Other, please give details

10 Is the asset connected to any other entity or entities?

No Yes If Yes are the assets UK or non UK

UK Non UK

Liechtenstein Disclosure Facility

Name and address of person registered

Unique Registration Number

Important – please complete the date below

Statement of personal assets, liabilities and business interests at

DD/MM/YYYY

<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>
----------------------	----------------------	----------------------	----------------------	----------------------	----------------------	----------------------	----------------------

Assets

Financial holdings	Self	Minor children
Cash <i>(including in hand, house, safe deposit, gold coins, etc)</i>		
<input type="text"/>	£ <input type="text"/>	£ <input type="text"/>
Bank accounts <i>(including Deposit receipts, Tessa's, ISA's etc)</i> <i>Please show name of bank(s) and account number</i>		
Bank name <input type="text"/>		
Account number <input type="text"/>	£ <input type="text"/>	£ <input type="text"/>
Bank name <input type="text"/>		
Account number <input type="text"/>	£ <input type="text"/>	£ <input type="text"/>
Building Society accounts <i>(including Tessa's, ISA's etc)</i> <i>Please show name of society and account number(s)</i>		
Society name <input type="text"/>		
Account number <input type="text"/>	£ <input type="text"/>	£ <input type="text"/>
Society name <input type="text"/>		
Account number <input type="text"/>	£ <input type="text"/>	£ <input type="text"/>
Other accounts <i>(including stockbrokers and solicitors)</i>		
<input type="text"/>	£ <input type="text"/>	£ <input type="text"/>
Debts owed to me <i>(including money held by my spouse on my behalf)</i>		
<input type="text"/>	£ <input type="text"/>	£ <input type="text"/>
Other bonds deposits and loans <i>(including Local Authority loans and Friendly Society deposits)</i>		
<input type="text"/>	£ <input type="text"/>	£ <input type="text"/>
Government securities <i>(including National Savings certificates and Bonds etc)</i>		
<input type="text"/>	£ <input type="text"/>	£ <input type="text"/>
Any other investment vehicles <i>(including ISA's etc)</i>		
<input type="text"/>	£ <input type="text"/>	£ <input type="text"/>

Financial holdings continued

Self

Minor children

Stocks and shares

£	
£	

£	
£	

Life assurance policies

*(including single premium policies, Pension plans etc)
Please show policy number(s)*

Policy name
Policy number

£	
---	--

£	
---	--

Policy name
Policy number

£	
---	--

£	
---	--

Land and buildings

Residence Address

£	
---	--

£	
---	--

Other property or land

(including holiday timeshare etc)

£	
£	

£	
£	

Moveable property

Vehicles

£	
£	

£	
£	

Caravans/boats

--

£	
---	--

£	
---	--

Personal goods

--

£	
---	--

£	
---	--

Household goods

--

£	
---	--

£	
---	--

Investments and collections	Self	Minor children
Art/antiques		
<input type="text"/>	£ <input type="text"/>	£ <input type="text"/>
Other gold or silver articles or jewellery		
<input type="text"/>	£ <input type="text"/>	£ <input type="text"/>
Collections and any other investments (including stamps, coins etc)		
<input type="text"/>	£ <input type="text"/>	£ <input type="text"/>
Other		
Please specify		
<input type="text"/>	£ <input type="text"/>	£ <input type="text"/>
<input type="text"/>	£ <input type="text"/>	£ <input type="text"/>
<input type="text"/>	£ <input type="text"/>	£ <input type="text"/>

Liabilities

Building Society mortgages		
<i>Please show society and roll number(s)</i>		
<input type="text"/>		
Society name		
<input type="text"/>	£ <input type="text"/>	£ <input type="text"/>
Roll number		
<input type="text"/>		
Society name		
<input type="text"/>	£ <input type="text"/>	£ <input type="text"/>
Roll number		
<input type="text"/>		
Society name		
<input type="text"/>	£ <input type="text"/>	£ <input type="text"/>
Roll number		
<input type="text"/>		
Other mortgages		
<i>Please state name of lender</i>		
<input type="text"/>		
<input type="text"/>	£ <input type="text"/>	£ <input type="text"/>
<input type="text"/>	£ <input type="text"/>	£ <input type="text"/>
Credit card balances		
<input type="text"/>	£ <input type="text"/>	£ <input type="text"/>
Bank overdrafts and loans		
<input type="text"/>	£ <input type="text"/>	£ <input type="text"/>
Other (please specify)		
<input type="text"/>	£ <input type="text"/>	£ <input type="text"/>
<input type="text"/>	£ <input type="text"/>	£ <input type="text"/>

Business interests

Name(s) and address(es) of business(es)

Name
Address

Nature of business

Name
Address

Nature of business

Name
Address

Nature of business

Certificate

I certify to the best of my knowledge and belief this is a complete and accurate statement of the personal assets and liabilities, and business interests, of myself and my minor children at the date shown on page 2.

Signature

--

Date

--	--	--	--	--	--	--	--

Complete this form if you are making a disclosure on behalf of a company only. If you are making a personal disclosure, complete form LDF4 *Offer (personal)*. If you are disclosing as a trustee please complete LDF5 *Offer (trustee)*.

However, if you are disclosing on behalf of a company that is entitled to claim Section 458 CTA 2010 relief phone **03000 526 447** immediately for an appropriate offer letter.

Send the completed form with the rest of the disclosure documentation and follow the payment instructions to remit your full payment.

Enter the appropriate Registration Reference Number here

Registration Reference Number

To the Commissioners for Her Majesty's Revenue & Customs

The taxes, duties, National Insurance contributions and other liabilities on the statements attached are unpaid, wholly or in part, because of the failure of the company to meet all its obligations under the relevant Acts and Regulations.

On the basis that no proceedings are taken against the company for those liabilities or for the penalties and interest on them

.....
(please print full name of company)

.....
.....
.....
.....
.....

(please print full address of the registered office of the company)

offers the sum of £

to be paid on the same date that the disclosure is submitted to HMRC.

If the full sum has not been paid by this date then interest at the rate which applies for Section 86 Taxes Management Act 1970 and which may be varied from time to time will also be payable on any unpaid balance from that day. This interest will be payable without deduction of tax.

Signed on behalf of the company

.....(Director) Date

Complete this form if you are making a personal disclosure in respect of your own affairs. If you are making a disclosure on behalf of a company, or as a trustee etc complete forms LDF3 *Offer (company)* or LDF5 *Offer (trustee)* as appropriate.

Send the completed form with the rest of the disclosure documentation and follow the payment instructions to remit your full payment.

Enter the appropriate Registration Reference Number here

Registration Reference Number

To the Commissioners for Her Majesty's Revenue & Customs

The taxes, duties, National Insurance contributions and other liabilities on the statements attached are unpaid, wholly or in part, because of my failure to meet all my obligations under the relevant Acts and Regulations.

On the basis that no proceedings are taken against me for those liabilities or for the penalties, surcharge and interest on them

I

(please print full name)

of

(please print full postal address)

offer the sum of £

to be paid on the same date that the disclosure is submitted to HMRC.

If the full sum has not been paid by this date then interest at the rate which applies for Section 86 Taxes Management Act 1970 and which may be varied from time to time will also be payable on any unpaid balance from that day. This interest will be payable without deduction of tax, and shall not be claimed or allowed as a deduction in computing any income, profits or losses for any tax purposes.

Signed Date

Complete this form if you are making a disclosure acting as a trustee, personal representative power of attorney etc. If you are making a personal disclosure complete form LDF4 *Offer (personal)*. If you are making a disclosure on behalf of a company please complete LDF3 *Offer (company)*.

If exceptionally this form does not fit your circumstances please phone **03000 526 447**.

Send the completed form with the rest of the disclosure documentation and follow payment instructions to remit your full payment.

Enter the appropriate Registration Reference Number here

Registration Reference Number

To the Commissioners for Her Majesty's Revenue & Customs

The liabilities on the statements attached are unpaid, wholly or in part, because of the failure of (insert name of trust, deceased person or other taxpayer) to meet all its/his/her* obligations under the relevant Acts and Regulations. On the basis that no proceedings are taken against it/him/her* for those liabilities, or for the penalties and interest on them

I
(insert name of the trustee/personal representative/power of attorney etc)

of
.....
.....
.....
.....

(please print full postal address)

offer the sum of £

to be paid on the same date that the disclosure is submitted to HMRC.

If the full sum has not been paid by this date then interest at the rate which applies for Section 86 Taxes Management Act 1970 and which may be varied from time to time will also be payable on any unpaid balance from that day. This interest will be payable without deduction of tax, and shall not be claimed or allowed as a deduction in computing any income, profits or losses for any tax purposes.

Signed Date

* *delete as appropriate*

To: HM Revenue & Customs: Liechtenstein Disclosure Facility (LDF)

I

of

.....

.....

.....

.....

hereby certify that to the best of my knowledge and belief, I have made a complete disclosure to you of all sources of income, the amounts of income derived therefrom, and all facts bearing upon my liability to the Liechtenstein Disclosure Facility contained in my disclosure made under the terms of the facility.

Signed Date

**TAX OFFENCES
CERTIFICATE OF FULL DISCLOSURE**

This certificate is your declaration that the disclosure is correct and complete. If at some later date it is found that the disclosure was materially incorrect or incomplete HMRC will take a serious view of the false completion of the certificate and any loss of tax which may have arisen as a result.

Before you complete the certificate please consider the wording most carefully. If you consider there are any facts relating to your tax affairs or any assets held that may have a bearing on the accuracy or completeness of your disclosure, then inform HMRC of these before you sign the certificate.

False or incomplete statements can result in a withdrawal of the terms of the LDF and prosecution.

Liechtenstein Disclosure Facility

I hereby elect to apply composite rate to my disclosure in accordance with schedule 7 paragraph 6 of the Memorandum of Understanding. This election is irrevocable.

Name and address of person registered

Unique Registration Number

Signed

Name

Date

Liechtenstein Disclosure Facility

I hereby elect to apply the Single Charge Rate of 50% for the year 2010/11 to my disclosure in accordance with Section 3 of the Third Joint Declaration. This election is irrevocable.

Name and address of person registered

Unique Registration Number

Signed

Name

Date