



**HM Revenue
& Customs**

Guernsey Disclosure Facility

Making a disclosure

This pack contains the guidance and forms you need to use the
Guernsey Disclosure Facility

For further information phone:

0300 123 1080 (UK)

+44 300 123 1080 (for calls from outside the UK)

Lines are open 8.30am to 4.30pm (UK Local time)

Monday to Friday

Contents

About the Guernsey Disclosure Facility

Background	3
The terms of the arrangements between governments	3
Key documents to help you understand the disclosure facility	3
Do I qualify to use the disclosure facility?	4

How to make a disclosure

I want to use the disclosure facility, what should I do?	4
What do I disclose?	5
I want to claim for making an error despite taking reasonable care	5
What is my liability on these omissions?	5
<i>Tax</i>	5
<i>Interest</i>	5
<i>Penalties</i>	5

How to calculate what you owe

Step-by-step instructions	6
<i>Step 1. Establish undeclared income</i>	6
<i>Step 2. Rates of tax</i>	6
<i>Step 3. Interest</i>	6
<i>Step 4. Penalty</i>	6
<i>Step 5. Summary</i>	6
Letter of Offer	7
What a disclosure must contain	7
Sending your disclosure	7

After we receive your disclosure

Acknowledging your disclosure	7
Considering your disclosure	7
Accepting your offer in settlement	8

How to pay

Payment methods	8
Unable to pay the full amount	8

General information

Contact details	9
How can I get further assistance	9
Customers with particular needs	9
HMRC's Purpose, Vision and Way	9
Putting things right	9
Privacy and confidentiality policy	9
Data Protection Act	9

We have a range of services for people with disabilities, including guidance in Braille, audio and large print. Most of our forms are also available in large print. Please contact us on any of our phone helplines if you need these services.

About the Guernsey Disclosure Facility

Background

HM Revenue & Customs and the Guernsey government have committed to co-operate in tax matters. If you are a UK taxpayer, or if your Guernsey financial intermediary thinks you may be, they will be in touch with you about this.

In conjunction with this HMRC has launched the disclosure facility to assist UK taxpayers in making a disclosure. There is no need to wait for your financial intermediary to get in touch. You can register to make a disclosure under the facility from 6 April 2013.

The facility is governed by a Memorandum of Understanding (MOU) and 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 Guernsey.

This guidance is aimed at assisting you to use the disclosure facility, but its content should not be taken as binding. In case of doubt please refer to the MoU, the published Detailed Guidance and helpsheet on the HMRC internet and the Disclosure Facility Helpdesk.

To view the agreements entered into by the two parties go to www.gov.uk/offshore-disclosure-facilities

The terms of the arrangements between the governments

The Guernsey government will require all financial intermediaries in Guernsey to contact clients who may be eligible to participate to make them aware of the disclosure facility.

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.

Key documents to help you understand the disclosure facility

The MoU is an understanding between the relevant parties and does not constitute UK or Guernsey domestic law. The terms of the MoU are further clarified by the availability of Detailed Guidance on our website at www.gov.uk/offshore-disclosure-facilities

These notes are for guidance purposes only. We believe that the MoU, the helpsheet and Detailed Guidance page (which is regularly updated) will address many common issues and the Disclosure Facility Helpdesk is available for further assistance.

Do I qualify to use the disclosure facility?

You should consider disclosing under the disclosure facility if you believe that you have undisclosed tax liabilities and meet the qualifying conditions as set out in the Memorandum of Understanding and Detailed Guidance.

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

Subject to the qualifications below the disclosure facility will be available from 6 April 2013 until 30 September 2016.

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

The qualifications referred to are:

- If you have been subject to an in-depth investigation by HMRC that concluded before the 6 April 2013
- If you are subject to an in-depth investigation by HMRC that began after the 6th April 2013
- You have previously engaged with, participated in or been contacted personally by HMRC in respect of any published disclosure facility, or
- You are a 'relevant person' for the purposes of the Agreement between the Swiss Confederation and the UK on co-operation in the area of taxation who could authorise disclosure to HMRC in accordance with that agreement.

If any of the above apply to you, you will still be able to participate but will not be able to benefit from the specified penalty percentages provided for in this facility.

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

How to make a disclosure

I want to use the disclosure facility, 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, apply to HMRC to participate in the disclosure facility.

If you have not been contacted by a financial intermediary you can still make a disclosure to HMRC under this facility provided you have undisclosed liabilities and hold a relevant asset.

You can apply to participate by completing and returning to HMRC an application to participate form. HMRC will acknowledge your application and provide an application to participate number and guidance on which of the two disclosure packs, A or B, we would like you to complete.

A condition for participation in the facility is that the applicant will make a financial commitment. Once you receive your application to participate number, it is expected that a payment on account will be made within 30 days of the overall UK tax liability that is expected to be disclosed.

Failure to make this payment, or failure to provide evidence of the inability to make such payment, together with a proposal for payment and an appropriate payment on account, could lead to the terms of the facility being withdrawn.

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 terms you should disclose all liabilities to UK tax, duties etc. for each successive year commencing on 6th April 1999 for natural persons or accounting periods commencing on or after 1st April 1999 for legal persons.
2. Certain income and gains, such as that accruing within an offshore account opened through a UK branch or agency will not attract the favourable terms.
3. 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 at

www.gov.uk/offshore-disclosure-facilities

Please consult your tax adviser or contact the Helpdesk for help or clarification.

I want to claim for making an error despite taking reasonable care

Where a person has taken reasonable care but despite this has made a mistake then no penalty will be due and limits the disclosure to the four years prior to the disclosure.

If you claim reasonable care we may ask you to substantiate your claim by providing further documentation.

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 facility and the year in which the liability arises.

Liability within the facility

In relation to 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.

Liability not within the facility

All other liabilities to UK tax, duties etc. are computed in accordance with existing legislation.

Interest

Interest is chargeable on the full amount of tax payable in accordance with UK law.

Penalties

Liability within the facility

In relation to qualifying liabilities the penalty will be limited to a maximum of:

- 10% on the underpaid liabilities in relation to inaccuracies for years up to and including 2007–08 and in relation to failure to notify cases, for years up to and including 2008–09.
- 20% on the underpaid liabilities in relation to inaccuracies for 2008–09 onwards and in relation to failure to notify cases for 2009–10 onwards.
- 30% where the inaccuracy disclosed relates to Income Tax or Capital Gains Tax; the inaccuracy involves an offshore matter; and HMRC was given an inaccurate return or other document which relates to 2011–12 or a later year on or after 6 April 2011 and the liability is ‘Category 2’.
- 40% where the inaccuracy disclosed relates to Income Tax or Capital Gains Tax; the inaccuracy involves an offshore matter; and HMRC was given an inaccurate return or other document which relates to 2011–12 or a later year on or after 6 April 2011 and the liability is ‘Category 3’.

Legislation defines which countries are in Category 1 and which countries are in Category 3. All other countries are in Category 2. The list can be found at <http://home.inrev.gov.uk/chmanual/CH403147.htm>

There is an anomaly in the legislation with 2008–09 and Inheritance Tax and any penalty for this year will also be fixed at 10%.

Liability not within the facility

Penalties are chargeable in accordance with the provisions contained in the Taxes Management Act 1970 and Schedule 24 FA 2007 (potentially 100% of the tax lost but subject to mitigation for positive taxpayer behaviours). As this 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 HMRC.

Please refer to the relevant fact sheets for further information. Go to www.gov.uk/government/collections/hm-revenue-and-customs-leaflets-factsheets-and-booklets#compliance-checks-factsheets-general-information

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.

All calculations must be in pounds sterling.

Exchange rates can be found at 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, and so on. 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/collections/rates-and-allowances-hm-revenue-and-customs 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.

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.

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. See page 5 for details of the specified penalty percentages.

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 Helpdesk if you need help.

There are three letters of offer available. If these letters are not appropriate to the circumstances of your disclosure please contact the Helpdesk.

If you are unable to pay the full amount please refer to the How to Pay information on page 8.

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 as at the 5 April prior to the date of your disclosure.

We may require you to provide further information and/or documentation as outlined in Schedule 2 of the Memorandum Of Understanding, if so we will contact you to explain what we need.

Sending your disclosure

Completed disclosure packs must be returned to:

HM Revenue & Customs
Department 29992 - SI
S0694 - Offshore Helpdesk
Newcastle
NE98 1ZZ

We expect to receive the completed disclosure pack within a maximum of six months of receiving your application to participate. If you have difficulties in making your disclosure within this timescale you should contact the Helpdesk for advice.

After we receive your disclosure

Acknowledging your disclosure

You will receive an acknowledgement from HMRC within 30 days of receipt of your 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 finalise your disclosure within nine months of receiving your application to participate. 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 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 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, the Commissioners of HMRC 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 facility may no longer apply.

In the event that you register for the disclosure facility but withdraw cooperation, or fail to provide full disclosure, then in addition to any other sanctions referred to elsewhere in guidance, we may make an exchange of information request in accordance with the Tax Information Exchange Agreement. We may also publish the name of deliberate tax defaulters as set out in Budget Notice 63 issued by HMRC on 22 April 2009 for any failure relating to returns for the year April ending 2010 onward.

If after receiving your disclosure we are not satisfied that you qualify to use this facility we will tell you the reasons why.

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.

It is expected that you will have made a payment on account on receipt of your application to participate number and disclosure pack.

If after completing your disclosure you become aware that a further payment is needed you should make your payment no later than 30 days after sending us your disclosure.

HMRC recommends 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 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.

Make sure that whatever payment method you use, payment should be made to coincide with the submission of your disclosure.

Unable to pay the full amount

If, under exceptional circumstances, you cannot pay the full amount within the period specified above, phone the Helpdesk immediately.

When you phone make sure you have:

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

This will help us determine how to address this issue.

General information

Contact details

If you would like more help with the facility please phone us on:

- **0300 123 1080** from within the UK
- **+44 300 123 1080** from outside the UK Lines are open from 8.30am to 4.30pm (UK local time) Monday to Friday.

You can also get further information by writing to:

HM Revenue & Customs
Department 29992 - SI
S0694 - Offshore Helpdesk
Newcastle
NE98 1ZZ

How can I get further assistance

HMRC is providing a bespoke service in relation to this facility. To use this facility or for any other questions about the facility of the process please contact the Helpdesk.

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 factsheet *C/FS Complaints*.

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.gov.uk/help/privacy-policy

Data Protection Act

HM Revenue & 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 & Customs unless the law permits us to do so.

For more information go to www.gov.uk/government/publications/data-protection-information-charter

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

Any payment outstanding after the initial payment on account made on receipt on your application to participate number has been made should be made within 30 days of sending us your completed disclosure.

Use one of the payment methods available to you when making your payment on account and any remaining disclosure payment.

Unable to pay the full amount?

If, exceptionally, you cannot pay the full amount you should contact us on **0300 123 1080** before submitting your disclosure or payment.

When you call make sure you have:

- your application to participate number
- full information about your assets and liabilities
- your current monthly income and outgoings
- your proposals for how you will clear the debt.

This will help us determine how to address the issue.

Payment methods

<p>For all payment methods you will need the following information:</p> <ul style="list-style-type: none"> • your name • your HMRC customer reference number. 				
Decide which payment method to use		About the payment methods		
<p>By debit card over the internet (BillPay) <i>To make payment using this method logging into a HMRC account is not required</i></p>		<p>Go to www.gov.uk/pay-tax-debit-credit-card Pay now by debit or credit card – BillPay</p> <p>Please note, the first (X) letter of the customer reference number may already be pre-populated. If so, continue from the next letter of the reference number.</p>		
<p>Through your bank using internet or telephone banking, Bacs or CHAPS.</p>		<p>This is the most secure payment method.</p> <p>Make these arrangements through your own bank using the information provided below and quote your application to participate number</p> <p>Sort Code: 08 32 10 Account No: 12001020 Account name: AO Shipley.</p>		
<p>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>		<p>Make these arrangements through your overseas bank using the information provided below and quoting 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 use of this facility. You should check with your bank the value of this amount 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 there may be a delay before your account is credited or your payment may not be received at all.</p>		
<p>By cheque or bank draft If using this method enclose a copy of this page with your payments.</p>		<p>Make it payable to: HM REVENUE & CUSTOMS Post it to: HMRC Banking BRADFORD BD98 1YY</p>		

Name (please print)

Application to participate number

Pack A

Content

DF01	Cover	
DF02	Contents sheet	
DF03	About the DF – background and key docs	
DF04	About the DF – do I qualify and how to disclose	
DF05	About the DF – what to disclose, error, and tax, interest and penalties	
DF06	About the DF – how to calculate what you owe	
DF07	About the DF – letter of offer and after we receive disclosure	
DF08	About the DF – how to pay and unable to pay	
DF09	About the DF – general information	
DF11	How to pay	
DF12	Payment methods	
DF13A	Checklist (this sheet)	
Forms for completion		Forms you have completed and enclosed
		<i>Please tick the box(es) below</i>
DF14	Tax liabilities – assets qualifying for the full terms of the DF	
DF28	Summary of total liabilities	
DF29	Statement of assets – page 1	
DF30	Statement of assets – page 2	
DF31	Statement of assets – page 3	
DF32	Statement of assets – page 4	
DF33	Statement of assets – page 5	
DF34	Additional information	
DF35	Offer – personal information	
DF38	Certificate of full disclosure	

Use this form to report Income and Tax Class 4 National Insurance contributions in relation to assets qualifying for the full terms of the facility.

1 Name (please print)	2 Application to participate number	Round down to the nearest pound. Do not use pence.

Income Tax				Class 4 National Insurance contributions				
Year ended	Tax		Penalty # $\frac{\quad}{\quad}$ % of A (C)	Total (A+B+C)	NIC (D)	Interest (E)	Penalty # $\frac{\quad}{\quad}$ % of D (F)	Total (D+E+F)
	Actual tax (A)	Interest (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								
5 April 2016								
Total (G)					Total (H)			
# Insert penalty percentage applied				Summary total (I) (G+H)		Copy this figure to box 3 of D28 <i>Summary of total liabilities</i>		

1 Name (please print) <input style="width: 90%; height: 20px;" type="text"/> Round down to the nearest pound. Do not use pence	2 Application to participate number <input style="width: 90%; height: 20px;" type="text"/>
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3 Additional Income Tax, Class 4 National Insurance contributions, Capital Gains Tax, Inheritance Tax and all other duties, including interest and penalties for assets qualifying for the full terms of the facility.

From DF14
 £ , ,

From DF15
 £ , ,

From DF16
 £ , ,

From DF17
 £ , ,

4 Additional Income Tax, Class 4 National Insurance contributions, Capital Gains Tax, Inheritance Tax and all other duties, including interest and penalties for assets **not** qualifying for the full terms of the facility.

From DF18
 £ , ,

From DF19
 £ , ,

From DF20
 £ , ,

From DF21
 £ , ,

5 Additional VAT liabilities including interest and penalties for assets qualifying for the full terms of the facility.

From DF22
 £ , ,

6 Additional VAT liabilities including interest and penalties for assets **not** qualifying for the full terms of the facility.

From DF23
 £ , ,

7 Additional Corporation Tax and Section 455 liabilities including interest and penalties for assets qualifying for the full terms of the facility.

From DF24
 £ , ,

8 Additional Corporation Tax and Section 455 liabilities including interest and penalties for assets **not** qualifying for the full terms of the facility.

From DF25
 £ , ,

9 Additional employer liabilities and voluntary settlement of employee liabilities including interest and penalties for assets qualifying for the full terms of the facility.

From DF26
 £ , ,

10 Additional employer liabilities and voluntary settlement of employee liabilities including interest and penalties for assets not qualifying for the full terms of the facility

From DF27
 £ , ,

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 DF35 Offer (personal), DF36 Offer (company), or DF37 Offer (trustee) as appropriate. This is the total you are disclosing to us.

12 Tick the box that applies to this disclosure.
 This amount will be paid:
 Electronically By post

Name:

Application to participate number:

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When to use this form

You can use this form if we ask you to give us a statement of your assets, liabilities and business interests. If you would prefer to prepare your own statement rather than use this form, you may do so, but you must certify that it is a complete and accurate statement.

If you have assets or liabilities of a kind not listed on the form, you should specify these under 'other' assets and liabilities.

How to use this form

Please give a brief description of the assets, for example, address of property, name, branch and number of bank account, type of vehicle, number of stocks and shares held, and so on. If there is insufficient space, you should attach a schedule giving more details. You must also sign and date the schedule.

You should show the balance of each bank or similar account in the section headed 'Assets' starting on page 2. You should also show other assets at cost price, including where appropriate, expenses of acquisition and date of acquisition. In the case of property, you need to show the cost of any subsequent improvements or alterations and the date(s) these were made.

You may show clothing and household furnishings as a collective valuation (please say what basis of valuation is used). Where possessions are insured, you should use the insurance value.

Separate columns are shown for your own assets and those of your minor children, if appropriate. You should include assets held jointly or in common with others in the statement.

The statement should include all assets, wherever in the world they are held, in which you and your children, if appropriate, have a beneficial interest, even if they are held by a trustee, nominee or in another name.

You should show the amount outstanding in the section headed 'Liabilities' on page 4.

False statements can result in prosecution.

How we use your information

HM Revenue & 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 & Customs unless the law permits us to do so. For more information go to www.gov.uk/government/publications/data-protection-information-charter

Important – please complete the date below

This is a statement of my personal assets, liabilities and business interest 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"/>
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Assets

Financial holdings	Self	Minor children
Cash <i>(including in hand, house, safe deposit, gold coins, and so on)</i>		
<input type="text"/>	£ <input type="text"/>	£ <input type="text"/>
Bank accounts <i>(including deposit receipts, ISAs, and so)</i> <i>Please give the name of the bank(s) and account number(s)</i>		
Bank name		
Account number	£ <input type="text"/>	£ <input type="text"/>
Bank name		
Account number	£ <input type="text"/>	£ <input type="text"/>
Building Society accounts <i>(including ISAs, and so on)</i> <i>Please give the name of the society and account number(s)</i>		
Society name		
Account number	£ <input type="text"/>	£ <input type="text"/>
Society name		
Account number	£ <input type="text"/>	£ <input type="text"/>
Other accounts <i>(including stockbrokers and solicitors)</i>		
<input type="text"/>	£ <input type="text"/>	£ <input type="text"/>
Debt 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, and so on)</i>		
<input type="text"/>	£ <input type="text"/>	£ <input type="text"/>

Financial holdings <i>continued</i>	Self	Minor children
Any other investment vehicles <i>(including ISAs, and so on)</i>		
<input type="text"/>	£ <input type="text"/>	£ <input type="text"/>
Stocks and shares		
<input type="text"/>	£ <input type="text"/>	£ <input type="text"/>
<input type="text"/>	£ <input type="text"/>	£ <input type="text"/>
Life assurance policies <i>(including single premium policies, pension plans, and so on)</i> <i>Please give the policy number(s)</i>		
Policy name		
Policy number	£ <input type="text"/>	£ <input type="text"/>
Policy name		
Policy number	£ <input type="text"/>	£ <input type="text"/>

Land and buildings	Self	Minor children
Residence address		
Address		
<input type="text"/>		
<input type="text"/>		
Postcode	£ <input type="text"/>	£ <input type="text"/>
Other property or land <i>(including holiday timeshares, and so on)</i>		
<input type="text"/>	£ <input type="text"/>	£ <input type="text"/>
<input type="text"/>	£ <input type="text"/>	£ <input type="text"/>

Moveable property	Self	Minor children
Vehicles		
<input type="text"/>	£ <input type="text"/>	£ <input type="text"/>
<input type="text"/>	£ <input type="text"/>	£ <input type="text"/>
Caravans/boats		
<input type="text"/>	£ <input type="text"/>	£ <input type="text"/>
Personal goods		
<input type="text"/>	£ <input type="text"/>	£ <input type="text"/>
Household goods		
<input type="text"/>	£ <input type="text"/>	£ <input type="text"/>

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, and so on)		
<input type="text"/>	£ <input type="text"/>	£ <input type="text"/>

Other	Self	Minor children
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 give the society and roll number(s)</i>		
<input type="text"/> Society name		
<input type="text"/> Roll number	£ <input type="text"/>	£ <input type="text"/>
<input type="text"/> Society name		
<input type="text"/> Roll number	£ <input type="text"/>	£ <input type="text"/>
<input type="text"/> Society name		
<input type="text"/> Roll number	£ <input type="text"/>	£ <input type="text"/>
Other mortgages <i>Please give the name of the lender</i>		
<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
Postcode

Nature of business

Name
Address
Postcode

Nature of business

Name
Address
Postcode

Nature of business

Certificate

I have read the notes on page 1 and certify that to the best of my knowledge and belief this is a complete and accurate statement of the personal assets, liabilities and business interests, of myself and my minor children at the date shown on page 2.

Signature

--

Date *DD MM YYYY*

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

1 Name (please print)	2 Application to participate number
<input type="text"/>	<input type="text"/>

Please use this space to include any other information you think may be relevant to your disclosure

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 complete form DF36, or as a trustee, executor or personal representative complete form DF37 as appropriate.

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

Enter the appropriate application to participate number here

Application to participate 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 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

1 Name (please print)	2 Application to participate number
<input type="text"/>	<input type="text"/>

To: HM Revenue & Customs: Guernsey Disclosure Facility

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 Guernsey 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 Guernsey Disclosure Facility and prosecution.