

Completing the disclosure forms

This booklet includes:

- the forms you need to use the New Disclosure Opportunity (detachable at the perforations), and
- a table of interest factors

You can also notify and disclose online at <https://ndo.hmrc.gov.uk> where you will find further help and advice. Or you can phone us on **0845 302 1401** (international **+44 1506 476 094**)

About the forms you need to use for the New Disclosure Opportunity

Guidance about how to calculate your liability is in booklet NDO1 *Making a disclosure*.

Key dates

•30 November 2009

- to notify HM Revenue & Customs of your intention to make a disclosure

•31 January 2010

- to disclose on paper using forms in this booklet or downloaded PDF, with payment

•12 March 2010

- to disclose online at <https://ndo.hmrc.gov.uk> with payment

Use the table in the Forms checklist to work out which forms you need to make your disclosure.

All calculations must be in pounds sterling.

Always use whole figures only (no pence). Round down to the nearest whole pound.

Exchange rates can be found at www.hmrc.gov.uk/exrate/index.htm

Using a tax adviser

We expect many people to ask a tax adviser to help calculate and prepare their disclosure. An agent or accountant can notify and disclose for a client.

Penalties

Usually a fixed 10% of the liabilities but see guidance in NDO1.

Interest factors

A table of interest factors for Income Tax, National Insurance contributions and Capital Gains Tax to help with disclosures using this facility is available at the end of this booklet.

A range of interest factors for taxes and duties disclosed using this facility is available online at <http://www.hmrc.gov.uk/ndo/ndo-interest.pdf>

Submit your disclosure

Make your disclosure online at <https://ndo.hmrc.gov.uk> or send the completed forms and payment to:

HM Revenue and Customs
New Disclosure Opportunity
Room BP1102
Benton Park View
Newcastle Upon Tyne
NE98 1ZZ

Forms checklist

Use the tables below to work out the forms you need to make your disclosure.

Important – you can also:

- **notify** HM Revenue & Customs of your intention to make a disclosure
 - online at <https://ndo.hmrc.gov.uk>
 - by phone on **0845 302 1401** (international **+44 1506 476094**)
- **make your disclosure**, with online help, at <https://ndo.hmrc.gov.uk>

Notification – everyone who intends to make a disclosure must notify by 30 November 2009

Notify HM Revenue & Customs of your intention to make a disclosure.

If you are notifying us of your intention to make a personal disclosure.	NDO2 <i>Notification of your intention to make a disclosure</i>
If you are notifying us of your intention to disclose on behalf of another taxpayer.	NDO2 <i>Notification of your intention to make a disclosure</i>
If you are an agent notifying your intention to disclose on behalf of a client who is an individual.	NDO3 <i>Notification of your client's intention to make a disclosure</i>
If you are an agent notifying your intention to disclose on behalf of a client other than an individual.	NDO3 <i>Notification of your client's intention to make a disclosure</i>

Disclosure Offshore forms – please complete the forms that are appropriate to your disclosure

Offshore accounts: details of offshore accounts relevant to the disclosure and/or open at 5 April 2008.	NDO4 <i>Offshore accounts</i>
Offshore assets: only details of offshore assets that were held at 5 April 2008.	NDO5 <i>Offshore assets held at 5 April 2008</i>

Liabilities forms – please complete the forms that are appropriate to your disclosure

Income Tax, Class 4 NICs and other duties not covered elsewhere.	NDO6 <i>Income Tax, miscellaneous taxes and duties and Class 4 National Insurance Contributions</i>
Capital Gains liabilities	NDO7 <i>Capital Gains liabilities</i>
Inheritance Tax liabilities	NDO8 <i>Inheritance Tax liabilities</i>
VAT liabilities	NDO9 <i>VAT liabilities</i>
Company liabilities	NDO10 <i>Company liabilities</i>
Employer liabilities	NDO11 <i>Employer liabilities and voluntary settlement of employee liabilities</i>

Forms checklist continued

Other forms that everyone making a disclosure must complete	
Total additional liabilities	NDO12 <i>Overall summary of disclosed liabilities</i>
A personal disclosure and declaration	NDO13 <i>Disclosure and declaration</i>
Disclosure on behalf of another taxpayer	NDO13 <i>Disclosure and declaration</i>
An agent's disclosure and declaration	NDO14 <i>Disclosure and declaration (agent)</i>
A personal offer letter	NDO15 <i>Offer (personal)</i>
A company offer letter	NDO16 <i>Offer (company)</i>
An agents offer letter	NDO17 <i>Offer (agent)</i>
A trustee etc offer letter	NDO18 <i>A trustee etc offer letter</i>

**You must notify your intention to make a disclosure by
30 November 2009.**

Please read booklet NDO1 *Making a disclosure* and then either:

- notify us online at <https://ndo.hmrc.gov.uk>, or
- notify us by phone at **0845 302 1401**
(international **+44 1506 476 094** or
- complete this form.

Send your completed form to:

HM Revenue and Customs
New Disclosure Opportunity
Room BP1102
Benton Park View
Newcastle Upon Tyne
NE98 1ZZ

Remember: A separate notification is required for each disclosure. So, for example, a director of two companies may need to make three separate notifications if he and both companies have undeclared liabilities. One for his own personal liabilities and one on behalf of each company.

Intention to make a personal disclosure

1 Title

2 First name

3 Middle name

4 Last name

5 Address, including postcode and country

House/Building number or name
Address line 1
Address line 2
Address line 3
Postcode
Country

6 Date of birth *DD MM YYYY*

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

7 Contact phone number

8 Unique taxpayer reference (UTR)

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

Please turn over

Intention to make a disclosure on behalf of another taxpayer

1 This notification is made on behalf of:

Name

(enter name of company, trust, deceased person, etc)

Please state in what capacity you are acting

(for example, director, trustee, personal representative)

2 Unique taxpayer reference (UTR)

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

3 Corporation Tax reference (CTR)

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

4 Other tax reference number

(for example, IHT reference, VAT registration number)

About the person completing this notification

5 Title

6 First name

7 Last name

Please turn over

Detach at perforations

Intention to make a personal disclosure Continued

9 National Insurance number (NINO)

□	□	□	□	□	□	□	□
---	---	---	---	---	---	---	---

10 VAT registration number (VRN)

□	□	□	□	□	□	□	□
---	---	---	---	---	---	---	---

11 Employer PAYE reference (*only employers need to complete*)

12 Do you want HMRC to communicate with your agent?

No If No, go to question 13

Yes If Yes, please give details of your agent

Agent name

House/Building number or name

Address line 1

Address line 2

Address line 3

Postcode

Country

Agent phone number

Agent reference number

13 I intend to make a disclosure of all outstanding liabilities

Signature

Date DD MM YYYY

□	□	□	□	□	□	□	□
---	---	---	---	---	---	---	---

About the person completing this notification Continued

8 Contact phone number

9 Contact address, including postcode and country

House/Building number or name

Address line 1

Address line 2

Address line 3

Postcode

Country

10 Do you want HMRC to communicate with your agent?

No If No, go to question 11

Yes If Yes, please give details of your agent

Agent name

House/Building number or name

Address line 1

Address line 2

Address line 3

Postcode

Country

Agent phone number

Agent reference number

11 I intend to make a disclosure of all outstanding liabilities

Signature

Date DD MM YYYY

□	□	□	□	□	□	□	□
---	---	---	---	---	---	---	---

You must notify your intention to make a disclosure by
30 November 2009.

Please read booklet NDO1 *Making a disclosure* and then either:

- notify us online at <https://ndo.hmrc.gov.uk> or
- notify us by phone at **0845 302 1401**
(international **+44 1506 476 094** or
- complete this form.

Send your completed form to:

HM Revenue and Customs
New Disclosure Opportunity
Room BP1102
Benton Park View
Newcastle Upon Tyne
NE98 1ZZ

Remember: A separate notification is required for each disclosure. So, for example, an agent acting for a limited company and its two directors may have to make three separate notifications if each has a disclosure to make.

Intention to notify for a client who is an individual

Agents details

1 Full name

2 Address, including postcode and country

House/Building number or name
Address line 1
Address line 2
Address line 3
Postcode
Country

3 Agent phone number

4 Agent reference number

Clients details for whom notification is to be made

5 Title

6 First name

7 Last name

Please turn over

Notifying for a client other than an individual

Agents details

1 Full name

2 Address, including postcode and country

House/Building number or name
Address line 1
Address line 2
Address line 3
Postcode
Country

3 Agent phone number

4 Agent reference number

Notification details

5 Name

(director, trustee, personal representative)

6 Please state in what capacity client is acting

(for example, director, trustee, personal representative)

Please turn over

Detach at perforations

Intention to notify for a client who is an individual Continued

8 Address, including postcode and country

House/Building number or name

Address line 1

Address line 2

Address line 3

Postcode

Country

9 Date of birth *DD MM YYYY*

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

10 Contact phone number

11 Unique Taxpayer Reference (UTR)

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

12 National Insurance number (NINO)

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

13 VAT registration number (VRN)

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

14 Employer PAYE reference *(only employers need to complete)*

15 Signature

Date *DD MM YYYY*

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

Notifying for a client other than an individual Continued

7 In respect of
(for example, name of company, trust, deceased person etc)

8 Address, including postcode and country

House/Building number or name

Address line 1

Address line 2

Address line 3

Postcode

Country

9 Contact phone number

10 Unique taxpayer reference (UTR)

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

11 Corporation Tax reference (CTR)

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

12 Other tax reference

(for example, VAT registration number, IHT reference)

13 Signature

Date *DD MM YYYY*

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

1 Name (please print)

2 Disclosure Reference Number

Please give the details requested below for each offshore account relevant to the disclosure and/or open at 5 April 2008. An account is relevant where it has been connected in some way to a loss of United Kingdom tax.

3 Financial institution 1: name

4 Country/location,
for example, France, Isle of Man, Jersey, Spain

5 Sort code, if applicable

 - -

6 Account number or reference

7 Balance held at 5 April 2008 - if account open
(round down to the nearest pound sterling)

£ , ,

8 Primary source of funds into the account, tick one box only

Business takings

Non-business income

Proceeds from sale of assets

Inheritance

Gifts

Other

If Other, please give details (maximum 50 characters)

9 Is the account still open now?

Yes No

10 If No, date account was closed DD MM YYYY

11 Financial institution 2: name

12 Country/location,
for example, France, Isle of Man, Jersey, Spain

13 Sort code, if applicable

 - -

14 Account number or reference

15 Balance held at 5 April 2008 - if account open
(round down to the nearest pound sterling)

£ , ,

16 Primary source of funds into the account, tick one box only

Business takings

Non-business income

Proceeds from sale of assets

Inheritance

Gifts

Other

If Other, please give details (maximum 50 characters)

17 Is the account still open now?

Yes No

18 If No, date account was closed DD MM YYYY

Please turn over

Detach at perforations

19 Financial institution 3: name

20 Country/location,
for example, France, Isle of Man, Jersey, Spain

21 Sort code, if applicable
 - -

22 Account number or reference

23 Balance held at 5 April 2008 - if account open
(round down to the nearest pound sterling)
 £ , ,

24 Primary source of funds into the account, *tick one box only*
 Business takings
 Non-business income
 Proceeds from sale of assets
 Inheritance Gifts
 Other
 If Other, please give details (*maximum 50 characters*)

25 Is the account still open now?
 Yes No

26 If No, date account was closed *DD MM YYYY*

27 Financial institution 4: name

28 Country/location,
for example, France, Isle of Man, Jersey, Spain

29 Sort code, if applicable
 - -

30 Account number or reference

31 Balance held at 5 April 2008 - if account open
(round down to the nearest pound sterling)
 £ , ,

32 Primary source of funds into the account, *tick one box only*
 Business takings
 Non-business income
 Proceeds from sale of assets
 Inheritance Gifts
 Other
 If Other, please give details (*maximum 50 characters*)

33 Is the account still open now?
 Yes No

34 If No, date account was closed *DD MM YYYY*

35 Financial institution 5: name

36 Country/location,
for example, France, Isle of Man, Jersey, Spain

37 Sort code, if applicable
 - -

38 Account number or reference

39 Balance held at 5 April 2008 - if account open
(round down to the nearest pound sterling)
 £ , ,

40 Primary source of funds into the account, *tick one box only*
 Business takings
 Non-business income
 Proceeds from sale of assets
 Inheritance Gifts
 Other
 If Other, please give details (*maximum 50 characters*)

41 Is the account still open now?
 Yes No

42 If No, date account was closed *DD MM YYYY*

Detach at perforations

1 Name (please print) <input style="width: 95%; height: 20px;" type="text"/>	2 Disclosure Reference Number <input style="width: 95%; height: 20px;" type="text"/>
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3 Asset 1: description, <i>tick one box only</i> Bonds or other financial products <input type="checkbox"/> Land or private or commercial property <input type="checkbox"/> Trust or Settlement <input type="checkbox"/> Business interests <input type="checkbox"/> Other <input type="checkbox"/> If Other, please give details (<i>maximum 50 characters</i>) For example, vehicles, trusts, etc <input style="width: 95%; height: 20px;" type="text"/> <input style="width: 95%; height: 20px;" type="text"/>	6 Primary source of funds used to acquire this asset, <i>tick one box only</i> Business takings <input type="checkbox"/> Non-business income <input type="checkbox"/> Proceeds from sale of assets <input type="checkbox"/> Inheritance <input type="checkbox"/> Gifts <input type="checkbox"/> Other <input type="checkbox"/> If Other, please give details (<i>maximum 50 characters</i>) <input style="width: 95%; height: 20px;" type="text"/> <input style="width: 95%; height: 20px;" type="text"/>
4 Purchase price of asset - <i>estimate if necessary (round down to the nearest pound sterling)</i> £ <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"/> <input type="text"/> <input type="text"/>	7 Is this asset still held? Yes <input type="checkbox"/> No <input type="checkbox"/>
5 Date of acquisition <i>DD MM YYYY - estimate if necessary</i> <input type="text"/> <input type="text"/> / <input type="text"/> <input type="text"/> / <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/>	

8 Asset 2: description, <i>tick one box only</i> Bonds or other financial products <input type="checkbox"/> Land or private or commercial property <input type="checkbox"/> Trust or Settlement <input type="checkbox"/> Business interests <input type="checkbox"/> Other <input type="checkbox"/> If Other, please give details (<i>maximum 50 characters</i>) For example, vehicles, trusts, etc <input style="width: 95%; height: 20px;" type="text"/> <input style="width: 95%; height: 20px;" type="text"/>	10 Date of acquisition <i>DD MM YYYY - estimate if necessary</i> <input type="text"/> <input type="text"/> / <input type="text"/> <input type="text"/> / <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/>
9 Purchase price of asset - <i>estimate if necessary (round down to the nearest pound sterling)</i> £ <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"/> <input type="text"/> <input type="text"/>	11 Primary source of funds used to acquire this asset, <i>tick one box only</i> Business takings <input type="checkbox"/> Non-business income <input type="checkbox"/> Proceeds from sale of assets <input type="checkbox"/> Inheritance <input type="checkbox"/> Gifts <input type="checkbox"/> Other <input type="checkbox"/> If Other, please give details (<i>maximum 50 characters</i>) <input style="width: 95%; height: 20px;" type="text"/> <input style="width: 95%; height: 20px;" type="text"/>
	12 Is this asset still held? Yes <input type="checkbox"/> No <input type="checkbox"/>

Please turn over

13 Asset 3: description, *tick one box only*

Bonds or other financial products

Land or private or commercial property

Trust or Settlement

Business interests

Other

If Other, please give details (*maximum 50 characters*)
For example, vehicles, trusts, etc

14 Purchase price of asset - *estimate if necessary*
(*round down to the nearest pound sterling*)

£ , ,

15 Date of acquisition *DD MM YYYY - estimate if necessary*

16 Primary source of funds used to acquire this asset, *tick one box only*

Business takings

Non-business income

Proceeds from sale of assets

Inheritance Gifts

Other

If Other, please give details (*maximum 50 characters*)

17 Is this asset still held?

Yes No

18 Asset 4: description, *tick one box only*

Bonds or other financial products

Land or private or commercial property

Trust or settlement

Business interests

Other

If Other, please give details (*maximum 50 characters*)
For example, vehicles, trusts, etc

19 Purchase price of asset - *estimate if necessary*
(*round down to the nearest pound sterling*)

£ , ,

20 Date of acquisition *DD MM YYYY - estimate if necessary*

21 Primary source of funds used to acquire this asset, *tick one box only*

Business takings

Non-business income

Proceeds from sale of assets

Inheritance Gifts

Other

If Other, please give details (*maximum 50 characters*)

22 Is this asset still held?

Yes No

Income Tax, miscellaneous taxes and duties and Class 4 National Insurance contributions

Note: Miscellaneous duties include any taxes and duties not disclosed elsewhere, for example excise duties. Any such duties should be added to Income Tax recorded in Column A.

1 Name (please print) 2 Disclosure Reference Number

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

Year ended	Income Tax				Class 4 National Insurance contributions			
	Tax (A)	Interest (B)	Penalty (C)	Total (A + B + C)	NICs (D)	Interest (E)	Penalty (F)	Total (D + E + F)
5 April 2008								
5 April 2007								
5 April 2006								
5 April 2005								
5 April 2004								
5 April 2003								
5 April 2002								
5 April 2001								
5 April 2000								
5 April 1999								
5 April 1998								
5 April 1997								
5 April 1996								
5 April 1995								
5 April 1994								
5 April 1993								
5 April 1992								
5 April 1991								
	Total ★							Total ★

Summary

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

£ ,

Copy the figure in this box to the Income Tax etc box on NDO12 Overall summary of disclosed liabilities.

1 Name (please print)

2 Disclosure Reference Number

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

Year ended	Tax (A)	Interest (B)	Penalty (C)	Total (A + B + C)
5 April 2008				
5 April 2007				
5 April 2006				
5 April 2005				
5 April 2004				
5 April 2003				
5 April 2002				
5 April 2001				
5 April 2000				
5 April 1999				
5 April 1998				
5 April 1997				
5 April 1996				
5 April 1995				
5 April 1994				
5 April 1993				
5 April 1992				
5 April 1991				
			Total ★	- see Summary below

* Please enter net Capital Gains Tax due i.e. after deducting capitalised annual exemption and taking into account any Indexation Allowance/Taper Relief due.

Summary

Copy the Total ★ calculated above into the box below

£ , ,

Copy this figure to form NDO12 *Overall summary of disclosed liabilities*.

Detach at perforations

Read the FAQ's section about Inheritance Tax at <https://ndo.hmrc.gov.uk>

1 Name (please print)

2 Disclosure Reference Number

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

Year ended	Tax (A)	Interest (B)	Penalty (C)	Total (A + B + C)
5 April 2008				
5 April 2007				
5 April 2006				
5 April 2005				
5 April 2004				
5 April 2003				
5 April 2002				
5 April 2001				
5 April 2000				
5 April 1999				
5 April 1998				
5 April 1997				
5 April 1996				
5 April 1995				
5 April 1994				
5 April 1993				
5 April 1992				
5 April 1991 and earlier years				
Total ★ - see Summary below				

Detach at perforations

Summary

Copy the Total ★ calculated above into the box below

£ , ,

Copy this figure to form NDO12 *Overall summary of disclosed liabilities*.

1 Name (please print)

2 Disclosure Reference Number

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.

Year ended	VAT (A)	Interest (B)	Penalty (C)	Total (A + B + C)
5 April 2008				
5 April 2007				
5 April 2006				
5 April 2005				
5 April 2004				
5 April 2003				
5 April 2002				
5 April 2001				
5 April 2000				
5 April 1999				
5 April 1998				
5 April 1997				
5 April 1996				
5 April 1995				
5 April 1994				
5 April 1993				
5 April 1992				
5 April 1991				
Total ★ - see Summary below				

Detach at perforations

Summary

Copy the Total ★ calculated above into the box below

£ , ,

Copy this figure to form ND012 *Overall summary of disclosed liabilities*.

Corporation Tax

ICTA 1988, Section 419 liability

Accounting period ended	Tax (A)	Interest (B)	Penalty (C)	Total (A + B + C)	Tax (D)	Interest (E)	Penalty (F)	Total (D + E + F)
	Total - brought forward from page 1				Total: brought forward from page 1			
	Total ★ - see Summary below				Total ★ - see Summary below			

Summary

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

£ ,

Copy the figure in this box to the CT and Section 419 liabilities box on form NDO12 Overall summary of disclosed liabilities

Read the FAQs section about employers at <https://ndo.hmrc.gov.uk>

1 Name (please print)

2 Disclosure Reference Number

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

Employer's PAYE tax and National Insurance contributions

Year ended	Tax (A)	NICs (B)	Interest (C)	Penalty (D)	Total (A + B + C + D)
5 April 2008					
5 April 2007					
5 April 2006					
5 April 2005					
5 April 2004					
5 April 2003					
5 April 2002					
5 April 2001					
5 April 2000					
5 April 1999					
5 April 1998					
5 April 1997					
5 April 1996					
5 April 1995					
5 April 1994					
5 April 1993					
5 April 1992					
5 April 1991					
Total ★ - see Summary below					

Detach at perforations

Employer's 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

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

£ , ,

Copy the figure in this box to the Employer liability box on form NDO12 *Overall summary of disclosed liabilities*.

1 Name (please print)

2 Disclosure Reference Number

First , complete as appropriate:

- form ND06 *Income Tax, Class 4 National Insurance contributions and other duties not covered elsewhere*
- form NDO7 *Capital Gains liabilities*
- form NDO8 *Inheritance Tax liabilities*
- form NDO9 *VAT liabilities*
- form NDO10 *Company liabilities*
- form NDO11 *Employer liabilities and voluntary settlement of employee liabilities*

Make sure you complete the Summary boxes on each form.

Then copy the totals from the Summary boxes to the appropriate boxes on this form.

3 Income Tax, Class 4 National Insurance contributions and all other duties, including interest and penalties

- from form NDO6

£ , ,

4 Capital Gains liabilities, including interest and penalties

- from form NDO7

£ , ,

5 Inheritance Tax liabilities, including interest and penalties

- from form NDO8

£ , ,

6 VAT liabilities, including interest and penalties

- from form NDO9

£ , ,

7 Company liabilities, including interest and penalties

- from form NDO10

£ , ,

8 Employer liabilities and voluntary settlement of employees' liabilities, including interest and penalties

- from form NDO11

£ , ,

Total disclosed liabilities, including interest and penalties

9 Add together the amounts entered in any of boxes 3 to 8 and enter the total here

£ , ,

Use this figure to help you complete the appropriate form shown below

- form NDO15 *Offer (personal)*
- form NDO16 *Offer (company)*
- form NDO17 *Offer (agent)*
- form NDO18 *Offer (trustee etc)*

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

Your disclosure and declaration using this form should be returned to us by 31 January 2010 with your payment.

Online disclosure and declaration should be received by 12 March 2010 with your payment.

Please read booklet NDO1 *Making a disclosure*. You can make your disclosure either:

- online at <https://ndo.hmrc.gov.uk> or
- by using these forms.

This form, the liability forms, the offshore forms (as appropriate) and the Letter of Offer make up your disclosure.

Send them, with your payment and your payslip, to:
 HM Revenue and Customs
 New Disclosure Opportunity
 Room BP1102
 Benton Park View
 Newcastle Upon Tyne. NE98 1ZZ

Enter the Disclosure Reference Number here.
 Use only one column - left side for personal disclosures, right side for disclosures on behalf of another taxpayer.
 Use a separate NDO13 and other forms if you are making more than one disclosure

Disclosure Reference Number

Personal disclosure

1 Title

2 First name

3 Middle name

4 Last name

5 Current address, including postcode and country

House/Building number or name
Address line 1
Address line 2
Address line 3
Postcode
Country

6 Date of birth *DD MM YYYY*

7 Contact phone number

Please turn over

Intention to make a disclosure on behalf of another taxpayer

1 This disclosure is made on behalf of
(enter name of company, trust, deceased person, etc)

 Please tell us in what capacity you are acting
(for example, director, trustee, personal representative)

2 Unique taxpayer reference (UTR)

3 Trust Tax reference

4 Other tax reference
(for example, VAT registration number, IHT reference)

5 Employer PAYE reference (when disclosing employer liabilities)

6 Tick to disclose additional liability on directors and/or other employees where a voluntary settlement is not being made (employers only)

7 Tick if sums invested offshore are from a source that has already been taxed or you think should not be subject to UK tax

About the person completing this disclosure

8 Title

9 First name

Please turn over

Detach at perforations

Personal disclosure continued

8 Unique taxpayer reference (UTR)

9 National Insurance number (NINO)

10 Employer PAYE reference (when disclosing employer liabilities)

11 Employers only - tick to disclose additional liability on your employees where a voluntary settlement is NOT being made

12 Tick if you or your partner claim tax credits

13 Tick if you have invested sums offshore from a source that has been taxed or you think should not be subject to United Kingdom tax

14 Do you want HMRC to communicate with your agent?.

No If No, go to **Declaration**

Yes If Yes, please give details of your agent

Agent name

House/Building number or name

Address line 1

Address line 2

Address line 3

Postcode

Country

Agent phone number

Agent reference number

Declaration

15 I declare that I have read the information in booklet NDO1 *Making a disclosure* and, to the best of my knowledge, information and belief, all the statements I have made in this disclosure are correct and complete. In making this disclosure I acknowledge and accept that penalties are due

Signature

Date DD MM YYYY

About the person completing this disclosure continued

10 Middle name

11 Last name

12 Current address, including postcode and country

House/Building number or name

Address line 1

Address line 2

Address line 3

Postcode

Country

13 Contact phone number

14 Date of birth DD MM YYYY

15 Complete this question if you want HMRC to contact your agent with any queries about your disclosure

Agent name

House/Building number or name

Address line 1

Address line 2

Address line 3

Postcode

Country

Agent phone number

Agent reference number

Declaration

16 I declare that I have read the information in booklet NDO1 *Making a disclosure* and, to the best of my knowledge, information and belief, all the statements I have made in this disclosure are correct and complete. In making this disclosure I acknowledge and accept that penalties are due

Signature

Date DD MM YYYY

The disclosure and declaration using this form should be returned to us by 31 January 2010 with payment.

Online disclosure and declaration should be received by 12 March 2010 with payment.

Please read booklet NDO1 *Making a disclosure*. You can make your disclosure either:

- online at <https://ndo.hmrc.gov.uk> or
- by using these forms.

This form, the liability forms, the offshore forms (as appropriate) and the Letter of Offer make up your disclosure.

Send them, with your payment and your payslip, to:
 HM Revenue and Customs
 New Disclosure Opportunity
 Room BP1102
 Benton Park View
 Newcastle Upon Tyne
 NE98 1ZZ

Enter the Disclosure Reference Number here.
 Use only one column - left side for a disclosure for a client who is an individual. Right side for a disclosure for a client other than an individual. Use a separate NDO14 and other forms if you are making more than one disclosure.
 Disclosure Reference Number

Client (individual) disclosure

Agents details

1 Full name

2 Address, including postcode and country

House/Building number or name
Address line 1
Address line 2
Address line 3
Postcode
Country

3 Agent phone number

4 Agent reference number

Clients details

5 Title

6 First name

7 Last name

Please turn over

Client (other than an individual) disclosure

Agents details

1 Full name

2 Address, including postcode and country

House/Building number or name
Address line 1
Address line 2
Address line 3
Postcode
Country

3 Agent phone number

4 Agent reference number

Disclosure details

5 Name

(director, trustee, personal representative)

6 Please state in what capacity client is acting

(for example, director, trustee, personal representative)

Please turn over

Detach at perforations

Client individual disclosure *continued*

8 Address, including postcode and country

House/Building number or name
Address line 1
Address line 2
Address line 3
Postcode
Country

9 Date of birth *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"/>	<input type="text"/>	<input type="text"/>
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10 Contact phone number

11 Unique taxpayer reference (UTR)

<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"/>	<input type="text"/>
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12 National Insurance number (NINO)

<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"/>
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13 VAT Registration Number (VRN)

<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"/>	<input type="text"/>
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14 Employer PAYE reference
(when disclosing employer liabilities)

15 Tick to disclose additional liability on your client's employees where a voluntary settlement is not being made (only applies to employers)

16 Tick if client or partner claim tax credits

17 Tick if client has invested sums offshore from a source that has been taxed or you think should not be subject to UK tax

Declaration

I declare that I have read the information in booklet NDO1 *Making a disclosure* and, to the best of my knowledge, information and belief, all the statements I have made in this disclosure are correct and complete. In making this disclosure I acknowledge and accept that penalties are due

Signature

Date *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"/>	<input type="text"/>	<input type="text"/>
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Client (other than an individual) disclosure *continued*

7 In respect of
(enter name of company, trust, deceased person etc)

8 Address, including postcode and country

House/Building number or name
Address line 1
Address line 2
Address line 3
Postcode
Country

9 Contact phone number

10 Unique taxpayer reference (UTR)

<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"/>	<input type="text"/>
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11 Trust Tax reference

<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"/>	<input type="text"/>
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12 Other Tax reference

13 Employer PAYE reference
(when disclosing employer liabilities)

14 Tick to disclose additional liability on your client's employees where a voluntary settlement is not being made (only applies to employers)

15 Tick if client has invested sums offshore from a source that has been taxed or you think should not be subject to UK tax

Declaration

I declare that I have read the information in booklet NDO1 *Making a disclosure* and, to the best of my knowledge, information and belief, all the statements I have made in this disclosure are correct and complete. In making this disclosure I acknowledge and accept that penalties are due

Signature

Date *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"/>	<input type="text"/>	<input type="text"/>
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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, as an agent or as a trustee etc complete forms NDO16 *Offer (company)*, NDO17 *Offer (agent)* or NDO18 *Offer (trustee etc)* as appropriate.

Send the completed form with the rest of the disclosure documentation and your full payment.

Enter the appropriate Disclosure Reference Number here

Disclosure 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 or before 31 January 2010.

If the full sum has not been paid by that day, 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

Detach at perforations

Complete this form if you are making a disclosure on behalf of a company only. If you are making a personal disclosure, complete form NDO15 *Offer (personal)*. If you are disclosing as an agent or as a trustee etc please complete NDO17 *Offer (agent)* or NDO18 *Offer (trustee etc)* as appropriate.

However, if you are disclosing on behalf of a company that is entitled to claim Section 419(4) relief phone **0191 644 2053** immediately for an appropriate offer letter.

Send the completed form with the rest of the disclosure documentation and your full payment.

Enter the appropriate Disclosure Reference Number here

Disclosure 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 or before 31 January 2010.

If the full sum has not been paid by that day, 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

Detach at perforations

Complete this form if you are making a disclosure as an agent, on behalf of a client. If you are making a personal disclosure, complete form NDO15 *Offer (personal)*. If you are making a disclosure on behalf of a company or as a trustee etc please complete NDO16 *Offer (company)* or NDO18 *Offer (trustee etc)* as appropriate.

Send the completed form with the rest of the disclosure documentation and your full payment.

Enter the appropriate Disclosure Reference Number here

Disclosure 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 my/our* client to meet his/her/its* obligations under the relevant Acts and Regulations.

On the basis that no proceedings are taken against my/our* client for those liabilities or for the penalties and interest on them

*I/We.....

(please print full name of agent)

of

.....

.....

.....

.....

(please print full postal address)

on behalf of.....

(please print full name of client)

offers the sum of £ to be paid on or before 31 January 2010.

If the sum has not been paid by that day, 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 on behalf of the company

.....(Agent) Date

* *delete as appropriate*

Detach at perforations

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 NDO15 *Offer (personal)*. If you are making a disclosure on behalf of a company or acting as an agent please complete NDO16 *Offer (company)* or NDO17 *Offer (agent)* as appropriate.

If exceptionally this form does not fit your circumstances please phone **0191 644 2053**.

Send the completed form with the rest of the disclosure documentation and your full payment.

Enter the appropriate Disclosure Reference Number here

Disclosure 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 or before 31 January 2010.

If the full sum has not been paid by that day, interest at the rate which applies for Section 86 Taxes Management Act 1970 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*

Detach at perforations

Interest factors

To help you calculate your disclosure we are providing a table of interest factors. These factors are for use in the New Disclosure Opportunity only. The factors in the table overleaf will enable you to calculate interest payable, as part of your disclosure, on late paid Income Tax, Class 4 National Insurance contributions and Capital Gains Tax only. Tables of factors for calculating interest on other taxes and duties such as Corporation Tax, VAT, PAYE tax, Class 1 and Class 1A National Insurance contributions are available from our website at <http://www.hmrc.gov.uk/ndo/ndo-interest.pdf>

If you choose not to use these prepared interest factors, you can find details of rates of interest for the various taxes and duties at www.hmrc.gov.uk/rates/interest.htm

If you pay before Disclosure deadlines

The sooner the Income Tax, Class 4 NICs or Capital Gains Tax that you are disclosing is paid the lower the interest payable on the tax or contribution will be. You should use the factor for the month that HMRC will receive your disclosure and payment.

Example

If payment is to be sent electronically on 12 March 2010 - use the factor in the March 2010 column for the relevant tax year.

Tax year	Income Tax, Class 4 NICs, Capital Gains Tax owed	Interest factor	Interest due
2006-07	£6,000	0.100	£600
2007-08	£8,000	0.029	£232

However, if payment is to be sent by first class post on 28 December 2009 - use the factor in the December 2009 column for the relevant tax year

2006-07	£6,000	0.095	£570
2007-08	£8,000	0.024	£192

Interest factors for Income Tax, Class 4 National Insurance contributions and Capital Gains Tax only (for use in the New Disclosure Opportunity only)

Tax year	Payment received by:						
	Sep-09	Oct-09	Nov-09	Dec-09	Jan-10	Feb-10	Mar-10
2007-08	0.018	0.020	0.022	0.024	0.026	0.028	0.029
2006-07	0.088	0.091	0.093	0.095	0.097	0.099	0.100
2005-06	0.168	0.170	0.172	0.174	0.176	0.178	0.179
2004-05	0.237	0.239	0.241	0.243	0.245	0.247	0.248
2003-04	0.308	0.310	0.312	0.314	0.316	0.318	0.319
2002-03	0.377	0.379	0.381	0.383	0.385	0.387	0.388
2001-02	0.438	0.440	0.442	0.445	0.447	0.449	0.449
2000-01	0.503	0.505	0.507	0.510	0.512	0.514	0.514
1999-2000	0.579	0.581	0.583	0.585	0.587	0.589	0.590
1998-99	0.663	0.665	0.668	0.670	0.672	0.674	0.675
1997-98	0.739	0.741	0.743	0.746	0.748	0.750	0.750
1996-97	0.834	0.836	0.838	0.840	0.842	0.844	0.845
1995-96	0.923	0.926	0.928	0.930	0.932	0.934	0.935
1994-95	0.986	0.988	0.990	0.992	0.995	0.996	0.997
1993-94	1.055	1.058	1.060	1.062	1.064	1.066	1.067
1992-93	1.113	1.115	1.117	1.119	1.121	1.123	1.124
1991-92	1.175	1.178	1.180	1.182	1.184	1.186	1.187
1990-91	1.263	1.265	1.267	1.270	1.272	1.274	1.274

Interest factors for other taxes and duties can be found at
<http://www.hmrc.gov.uk/ndo/ndo-interest.pdf>

These notes are for guidance only and reflect the position at the time of writing. They do not affect any right of appeal.

Customer Information Team

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