HM Revenue & Customs

Completing the disclosure forms

This booklet includes:

- the forms you need to use for the Tax Health Plan and
- a table of interest factors

You can also notify online at
http://www.hmrc.gov.uk/tax-health-plan/
where you will find further help and advice.
Or you can phone us on **0845 600 4508**
(international **+44 1202 585 350**)

THP1(F)

About the forms you need to use for the Tax Health Plan (THP)

Guidance about how to calculate your liability is in booklet THP1 *Making a disclosure*.

Key dates

•31 March 2010

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

•30 June 2010

- to disclose on paper using forms in this booklet 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. You can make a personal disclosure on behalf of another taxpayer, for example a company, trust or deceased person. An agent or accountant can notify for a client where authorised to do so.

Penalties

Usually a fixed 10% of the liabilities but see guidance in THP1 *Making a Disclosure.*

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.

Earlier years interest rate details are available for the various taxes and duties at: **http://www.hmrc.gov.uk/rates/interest/htm**

Submit your disclosure

Send the completed forms and payment to:
HM Revenue and Customs
Tax Health Plan
Holland House
20 Oxford Road
Bournemouth
Dorset
BH8 8DZ

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 **http://www.hmrc.gov.uk/tax-health-plan/** or
- by phone on **0845 600 4508** (international **+44 1202 585 350**)

Notification – everyone who intends to make a disclosure must notify	
Notify HM Revenue & Customs of your intention to make a disclosure.	
If you are notifying us of your intention to make a personal disclosure.	THP2 *Notification of your intention to make a disclosure*
If you are notifying your intention to disclose as an individual on behalf of another taxpayer	THP2 *Notification of your intention to make a disclosure*
If you are an **agent** notifying your intention to disclose on behalf of a client who is an individual.	THP3 *Notification of your client's intention to make a disclosure*
If you are an **agent** notifying your intention to disclose on behalf of a client other than an individual.	THP3 *Notification of your client's intention to make a disclosure*

Disclosure Tax Health Plan forms – please complete the forms that are appropriate to your disclosure	
Summary	THP4 *Summary of Disclosure forms*
Disclosure overview	THP5 *Additional business takings*
Disclosure overview	THP6 *Additional non business income*

Liabilities forms – please complete the forms that are appropriate to your disclosure	
Income Tax, Class 4 National Insurance Contributions (NIC) and other duties not covered elsewhere.	THP7 *Income Tax, Class 4 NICs and other duties not covered elsewhere*
Capital Gains liabilities	THP8 *Capital Gains liabilities*
Inheritance Tax liabilities	THP9 *Inheritance Tax liabilities*
VAT liabilities	THP10 *VAT liabilities*
Company liabilities	THP11 *Company liabilities*
Employer liabilities	THP12 *Employer liabilities and voluntary settlement of employee liabilities*

Please turn over

Forms checklist continued

Other forms that everyone making a disclosure must complete	
Total additional liabilities	THP13 *Overall summary of additional liabilities*
Disclosure and declaration	THP14 *Disclosure and declaration (individual)* THP15 *Disclosure and declaration (agent)*
An offer letter as appropriate	THP16 *Offer (personal)* THP17 *Offer (company)* THP18 *Offer (agent)* THP19 *Offer (trustee)*

HM Revenue & Customs

Notification of your intention to make a disclosure

You must notify your intention to make a disclosure by 31 March 2010.

Please read booklet THP1 *Making a disclosure* and then either:
- notify us online at **http://www.hmrc.gov.uk/tax-health-plan/**, or
- notify us by phone at **0845 600 4508** (international **+44 1202 585 350** or
- complete this form.

Send your completed form to:
Tax Health Plan
Holland House
20 Oxford Road
Bournemouth
Dorset
BH8 8DZ

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 GMC/GDC Registration number

7 Date of birth *DD MM YYYY*

8 Contact phone number

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)

5 GMC/GDC Registration number

About the person completing this notification

6 Title

7 First name

Please turn over

Intention to make a personal disclosure Continued

9 Unique taxpayer reference (UTR)

10 National Insurance number (NINO)

11 VAT registration number (VRN)

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

13 Do you want HMRC to communicate with your agent?

No ☐ If No, go to box 14

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

14 I intend to make a disclosure of all outstanding liabilities

Signature

Date *DD MM YYYY*

About the person completing this notification Continued

8 Last name

9 Contact phone number

10 Contact address, including postcode and country

House/Building number or name

Address line 1

Address line 2

Address line 3

Postcode

Country

11 Do you want HMRC to communicate with your agent?

No ☐ If No, go to box 12

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

12 I intend to make a disclosure of all outstanding liabilities

Signature

Date *DD MM YYYY*

HM Revenue & Customs

Notification of your client's intention to make a disclosure

You must notify your intention to make a disclosure by 31 March 2010

Please read booklet THP1 *Making a disclosure* and then either:

- notify us online at **http://www.hmrc.gov.uk/tax-health-plan/**, or
- notify us by phone at **0845 600 4508** (international **+44 1202 585 350** or
- complete this form.

Send your completed form to:
Tax Health Plan
Holland House
20 Oxford Road
Bournemouth
Dorset
BH8 8DZ

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 notify for a client who is an individual

Agent 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 GMC/GDC Registration number

4 Agent phone number

5 Agent reference number

Client's details for whom notification is to be made

6 Title

7 First name

Please turn over

Notifying for a client other than an individual

Agent 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 GMC/GDC Registration number

4 Agent phone number

5 Agent reference number

Notification details

6 Name
(for example, director, trustee, personal representative)

7 Please state in what capacity client is acting
(for example, director, trustee, personal representative)

Please turn over

Intention to notify for a client who is an individual Continued

8 Last name

9 Address, including postcode and country

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

10 Date of birth *DD MM YYYY*

11 Contact phone number

12 Unique Taxpayer Reference (UTR)

13 National Insurance number (NINO)

14 VAT registration number (VRN)

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

16 Signature

Date *DD MM YYYY*

Notifying for a client other than an individual Continued

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

9 Address, including postcode and country

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

10 Contact phone number

11 Unique taxpayer reference (UTR)

12 Corporation Tax reference (CTR)

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

14 Signature

Date *DD MM YYYY*

HM Revenue & Customs

Summary of Disclosure forms

Name (please print)

Disclosure Reference Number

☐ Please tick this box if you have completed form THP13 *(everyone must complete this form)*

Section A – Please complete this section to report additional income and gains

1 I am reporting additional income relevant to :

- Business takings ☐ Go to **box 2**
- Non business income ☐ Go to **box 3**
- Proceeds from sale of Assets ☐ Go to **box 4**
- Inheritance ☐ Go to **box 5**
- Other ☐ Go to **box 6**

2 For **business takings** I have completed forms

- ☐ THP7 *Income Tax, Class 4 NICs and other duties not covered elsewhere*
- ☐ THP10 *VAT liabilities*
- ☐ THP11 *Company liabilities*
- ☐ THP12 *Employer liabilities and voluntary settlement of employee liabilities*

3 For **non business income** I have completed forms

- ☐ THP7 *Income Tax, Class 4 NICs and other duties not covered elsewhere*
- ☐ THP10 *VAT liabilities*
- ☐ THP11 *Company liabilities*
- ☐ THP12 *Employer liabilities and voluntary settlement of employee liabilities*

4 For **proceeds from sale of Assets** I have completed forms

- ☐ THP8 *Capital Gains liabilities*
- ☐ THP10 *VAT liabilities*

5 For **inheritance tax liabilities** I have completed forms

- ☐ THP9 *Inheritance Tax liabilities*

6 For **other additional income** I have completed forms

- ☐ THP7 *Income Tax, Class 4 NICs and other duties not covered elsewhere*
- ☐ THP8 *Capital Gains liabilities*
- ☐ THP9 *Inheritance Tax liabilities*
- ☐ THP10 *VAT liabilities*
- ☐ THP11 *Company liabilities*
- ☐ THP12 *Employer liabilities and voluntary settlement of employee liabilities*

Section B – Please complete this section if you need to make a payment for other reasons

I need to make payment as:

- I should have paid higher rate of tax on my salary ☐
- I should have paid higher rate tax on income already taxed at basic rate ☐
- I overclaimed expenses previously reported ☐
- Other please give a brief description below ☐

and I have included those liabilities on the following forms

- ☐ THP7 *Income Tax, Class 4 NICs and other duties not covered elsewhere*
- ☐ THP8 *Capital Gains liabilities*
- ☐ THP9 *Inheritance Tax liabilities*
- ☐ THP10 *VAT liabilities*
- ☐ THP11 *Company liabilities*
- ☐ THP12 *Employer liabilities and voluntary settlement of employee liabilities*

Section C – Please complete this section if you are receiving tax credits

Have you received tax credits?

No ☐ Yes ☐

HM Revenue & Customs

Attributable sources – Additional business takings

Please provide information relating to your ADDITIONAL business takings

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

	TOTAL additional business takings				Attributable source (please state name of payer – three main sources by value)		
Year	TICK if ITSA return filed	Income A	Expenses B	Net A - B	Source 1	Source 2	Source 3
Example		***10000***	***950***	***9050***	***XX Company***	***XX NHS Trust***	
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							
Totals							

Attributable sources – Additional non business income

Please provide information relating to your ADDITIONAL non business income

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

	Non business income now				Attributable source		
Year	TICK if ITSA return filed	Income A	Expenses B	Net A - B	Source 1	Source 2	Source 3
Example		***12000***	***10000***	***2000***	***Rental income***	***Interest Bank xxx***	***Other***
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							
Totals							

HMRC 12/09

HM Revenue & Customs

Income Tax, Class 4 NICs and other duties not covered elsewhere

1 Name (please print)

2 Disclosure Reference Number

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

	Income Tax				Class 4 National Insurance contributions			
Year ended	**Tax** (A)	**Interest** (B)	**10% Penalty** (C = 10% of A)	**Total** (A + B + C)	**NICs** (D)	**Interest** (E)	**10% Penalty** (F = 10% of D)	**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 THP13 *Overall summary of disclosed liabilities*

HM Revenue & Customs

Capital Gains 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)	10% Penalty (C = 10% of A)	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 THP13 *Overall summary of disclosed liabilities.*

HM Revenue & Customs

Inheritance Tax 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)	**10% Penalty** (C = 10% of A)	**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*	

Summary

Copy the Total ★ calculated above into the box below

£ , ,

Copy this figure to form THP13 *Overall summary of disclosed liabilities.*

HM Revenue & Customs

VAT 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	Tax (A)	Interest (B)	10% Penalty (C = 10% of A)	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*	

Summary

Copy the Total ★ calculated above into the box below

£ , ,

Copy this figure to form THP13 *Overall summary of disclosed liabilities.*

HM Revenue & Customs

Company liabilities

1 Name (please print)

2 Disclosure Reference Number

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

See also page 2. There are additional lines because we recognise that a company may have a number of short accounting periods

	Corporation Tax				ICTA 1988, Section 419 liability			
Accounting period ended	**Tax** (A)	**Interest** (B)	**10% Penalty** (C = 10% of A)	**Total** (A + B + C)	**Tax** (D)	**Interest** (E)	**10% Penalty** (F = 10% of D)	**Total** (D + E + F)
			Carry forward to page 2				*Carry forward to page 2*	

Corporation Tax					ICTA 1988, Section 419 liability			
Accounting period ended	**Tax** (A)	**Interest** (B)	**10% Penalty** (C = 10% of A)	**Total** (A + B + C)	**Tax** (D)	**Interest** (E)	**10% Penalty** (F = 10% of D)	**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 Company liabilities box on form THP13 *Overall summary of disclosed liabilities*

HM Revenue & Customs

Employer liabilities and voluntary settlement of employee liabilities

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)	**10% Penalty** (D = 10% of (A + B))	**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*	

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 THP13 *Overall summary of disclosed liabilities.*

Overall summary of disclosed liabilities

1 Name (please print)

2 Disclosure Reference Number

First , complete as appropriate:

- form THP7 *Income Tax, Class 4 NIC's and other duties not covered elsewhere*
- form THP8 *Capital Gains liabilities*
- form THP9 *Inheritance Tax liabilities*
- form THP10 *VAT liabilities*
- form THP11 *Company liabilities*
- form THP12 *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 and Class 4 National Insurance contributions, including interest and penalties

- from form THP7

£ , ,

4 Capital Gains liabilities, including interest and penalties

- from form THP8

£ , ,

5 Inheritance Tax liabilities, including interest and penalties

- from form THP9

£ , ,

6 VAT liabilities, including interest and penalties

- from form THP10

£ , ,

7 Company liabilities, including interest and penalties

- from form THP11

£ , ,

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

- from form THP12

£ , ,

Total disclosed liabilities, including interest and penalties

No penalty is due where the total of unpaid taxes or duties is less than £1000

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 THP16 *Offer (personal)*
- form THP17 *Offer (company)*
- form THP18 *Offer (agent)*
- form THP19 *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 ☐

HM Revenue & Customs

Disclosure and declaration

Your disclosure and declaration using this form should be returned to us by 30 June 2010.

Please read booklet THP1 *Making a disclosure.* You can make your disclosure either by using these forms.
This form, the liability forms, the sources of income 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
Tax Health Plan
Holland House
20 Oxford Road
Bournemouth
BH8 8DZ

Use only one column - left side for personal disclosures, right side for disclosures on behalf of another taxpayer.
Use a separate THP14 and other forms if you are making more than one disclosure

Enter the Disclosure Reference Number here.

Disclosure Reference Number

GMC/GDC Number	NI 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

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

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 box 15

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 THP1 *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 THP1 *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*

Disclosure and declaration (agent)

HM Revenue & Customs

The disclosure and declaration using this form should be returned to us by 30 June 2010.

Please read booklet THP1 *Making a disclosure*. You can make your disclosure by using these forms.
This form, the liability forms, the sources of income 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
Tax Health Plan
Holland House
20 Oxford Road
Bournemouth
BH8 8DZ

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 THP15 and other forms if you are making more than one disclosure.

Enter the Disclosure Reference Number here.

Disclosure Reference Number

GMC/GDC Number	NI Number

Client (individual) disclosure

Agent 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

Client's details

5 Title

6 First name

7 Last name

Please turn over

Client (other than an individual) disclosure

Agent 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
(for example, director, trustee, personal representative)

6 Please state in what capacity client is acting
(for example, director, trustee, personal representative)

Please turn over

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*

10 Contact phone number

11 Unique taxpayer reference (UTR)

12 National Insurance number (NINO)

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 your client or their partner claim tax credits

16 Tick if your 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 THP1 *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*

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)

11 Trust Tax reference

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 your 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 THP1 *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*

Offer (personal)

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, complete forms THP17 *Offer (company)*, THP18 *Offer (agent)* or THP19 *Offer (trustee etc)* as appropriate.

If you are disclosing in any other capacity phone **0845 600 4508** 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 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 30 June 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 ....

HM Revenue & Customs

Offer (company)

Complete this form if you are making a disclosure on behalf of a company only. If you are making a personal disclosure, complete form THP16 *Offer (personal)*. If you are disclosing as an agent or as a trustee etc please complete THP18 *Offer* (*agent*) or THP19 *Offer* (*trustee*) as appropriate.

However, if you are disclosing on behalf of a company that is entitled to claim Section 419(4) relief phone **0845 600 4508** 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 30 June 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 ....

HM Revenue & Customs

Offer (agent)

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 THP16 *Offer (personal)*. If you are making a disclosure on behalf of a company or as a trustee etc please complete THP17 *Offer (company)* or THP19 *Offer (trustee)* 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)

offer the sum of £ .... to be paid on or before 30 June 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*

HM Revenue & Customs

Offer (trustee)

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 THP16 *Offer (personal)*. If you are making a disclosure on behalf of a company or acting as an agent please complete THP17 *Offer (company)* or THP18 *Offer (agent)* as appropriate.

If exceptionally this form does not fit your circumstances please phone **0845 600 4508**.

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 30 June 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*

Interest factors

To help you calculate your disclosure we are providing a table of interest factors. These factors are for use in the Tax Health Plan 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.

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 31 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
2005-06	£8,000	0.180	£1440
2004-05	£6,000	0.249	£1494

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

Tax year	Due date	Payment received by the last day in the month:					
		Jan	Feb	Mar	Apr	May	June
2007/08	31/01/2009	0.0257	0.028	0.031	0.033	0.036	0.038
2006/07	31/01/2008	0.0962	0.099	0.101	0.104	0.106	0.109
2005/06	31/01/2007	0.1754	0.178	0.180	0.183	0.185	0.188
2004/05	31/01/2006	0.2444	0.247	0.249	0.252	0.254	0.257
2003/04	31/01/2005	0.3154	0.318	0.320	0.323	0.325	0.328
2002/03	31/01/2004	0.3846	0.387	0.389	0.392	0.394	0.397
2001/02	31/01/2003	0.4462	0.449	0.451	0.454	0.456	0.459
2000/01	31/01/2002	0.5112	0.514	0.516	0.519	0.521	0.524
1999/00	31/01/2001	0.5865	0.589	0.591	0.594	0.596	0.599
1998/99	31/01/2000	0.6715	0.674	0.676	0.679	0.681	0.684
1997/98	31/01/1999	0.7475	0.750	0.752	0.755	0.757	0.760
1996/97	31/01/1998	0.8418	0.844	0.847	0.849	0.852	0.854
1995/96	31/01/1997	0.9317	0.934	0.937	0.939	0.942	0.944

These rates vary over time to reflect commercial rates. For more details go to **www.hmrc.gov.uk/rates/index.htm**

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

HMRC 12/09

HM Revenue & Customs