

Dear XXX

Please check you've declared all your income

In at least one of the tax years since 2018 to 2019, you indicated on the SA109 page of your tax return that you weren't resident in the UK. These returns suggest you were temporarily non-resident for UK tax purposes.

Our records show that you received income, such as dividends, before or during your period of temporary non-residence. But in the first tax year you became UK-resident again, you declared much lower amounts, or nothing at all.

If you received certain types of income during your period of temporary non-residence, you may need to include them on your tax return for the first year you became UK resident again.

It's your responsibility to make sure your tax returns are completed correctly.

What you need to do by [within 60 days of the date of the letter]

Please check your tax returns from the tax year 2018 to 2019 onwards. If you haven't included all your income from your period of temporary non-residence, you may need to correct this on your tax return for the first year you became UK resident again.

Returns for the tax year 2023 to 2024, or 2024 to 2025

You're within the deadline to amend these. For help with this, go to GOV.UK, search 'Self Assessment tax returns and choose 'if you need to change your return'.

Earlier returns

You'll need to use our Digital Disclosure Service or Contractual Disclosure Facility (CDF). If you think your behaviour would be considered deliberate and caused a tax loss, please use the CDF. Otherwise use our Digital Disclosure Service to tell us about errors. For more information, go to GOV.UK and search 'Make a voluntary disclosure to HMRC'

If you take action now, we're less likely to open a compliance check or raise an assessment.

If you're satisfied that you've declared all your income from your non-residence period, please contact us to confirm this. You can:

- phone us on 03000 XXXXXX between 9am and 4.30pm, Monday to Friday
- email us at XXXXXX@hmrc.gov.uk

You can also write to us at the address at the top of this letter, but it will take us longer to respond.

We can't correct your tax return or help you work out your tax position over the phone.

What happens next

If you owe more Income Tax, we'll charge interest on any tax that's paid late. . For more details, go to GOV.UK and search 'pay Self Assessment tax bill'.

If you don't take any action, we may use information we already have to assess what you owe.

We'll decide on a case-by-case basis if we need to charge an inaccuracy penalty. If we do, we'll consider your disclosure to be prompted. For more information about inaccuracy penalties, go to GOV.UK and search 'CC/FS7a'.

Extra support

If you have any health or personal circumstances that may make it difficult for you to deal with this letter, please let us know. We'll help in whatever way we can. For more details, go to GOV.UK and search 'get help from HMRC'.

More information

For more information about Residence and Temporary Non-Residence, go to GOV.UK and search 'Residence and FIG Regime Manual' and 'RFIG20000 - Statutory Residence Test (SRT)'.

For guidance on how to fill in your tax return correctly, go to GOV.UK and search 'self assessment tax returns'.

If you have an agent, we've sent them a copy of this letter. You may want to discuss it with them. If you do not have an agent on record, then you may wish to seek professional advice.

Yours sincerely
XXX