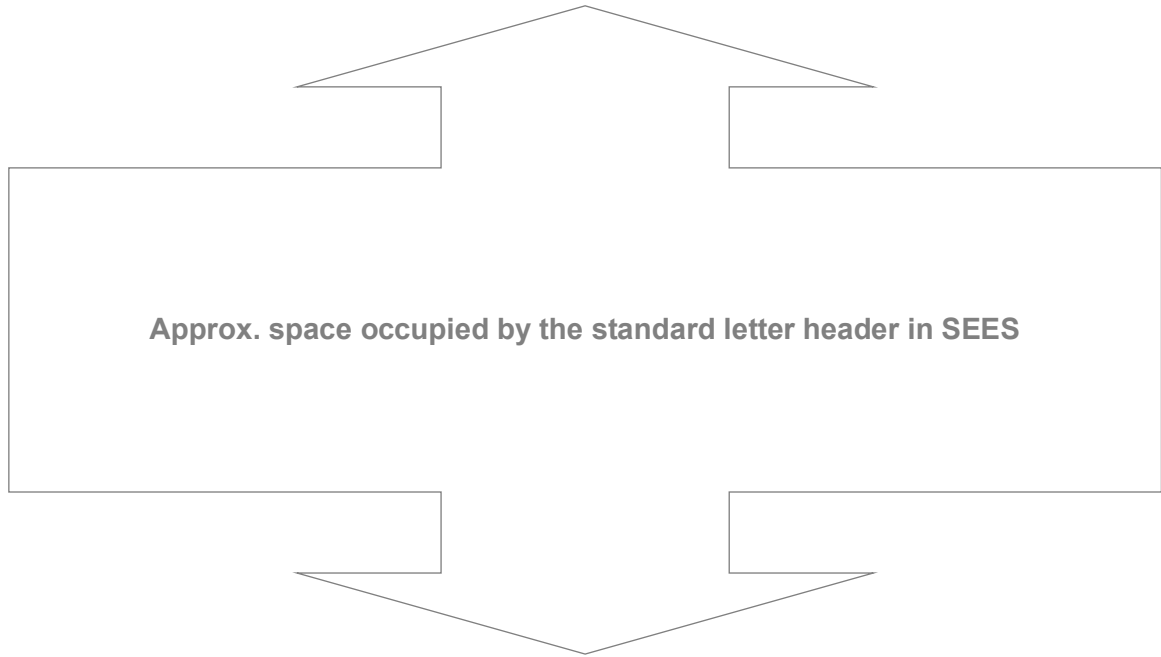




Please check your Self Assessment tax returns

We've received information from private healthcare providers that indicates you may have received consultancy fees. We're writing to you because our records show you may not have included all of this income on your Self Assessment tax returns.

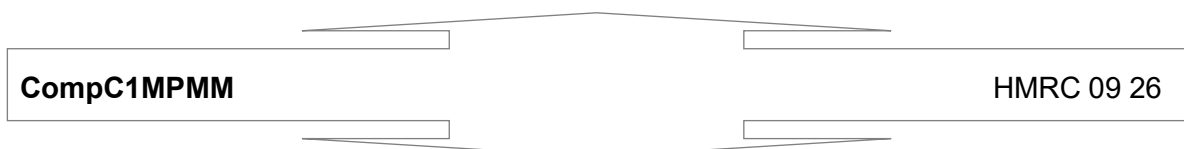
It's your responsibility to take reasonable care over your tax affairs. This means doing everything you can to make sure the tax returns you send us are accurate.

This isn't a compliance check at this stage. However, if we later check your returns and find errors, we may charge you higher penalties. Taking action now can help you avoid this.

What you need to do by [SEES to insert 30 days from the date of the letter](#)

1. Check you've declared all your consultancy income on the relevant Self Assessment tax returns.
2. If a return isn't correct, please amend it. You can normally amend a return if it's been less than 12 months since the statutory filing date. To do this, go to GOV.UK search 'Self Assessment', and choose 'If you need to change your return'.
3. If a return isn't correct and the deadline to amend has passed, you can make a disclosure. To do this, go to GOV.UK and search 'Make a voluntary disclosure to HMRC', then follow the instructions.
4. If you don't think you have income to disclose, please let us know by the above date. You can call us on 0300 123 0998 or email vcso.onshoredisclosures@hmrc.gov.uk

If you want to email us, you first need to tell us that you understand and accept the risks. For more information, go to GOV.UK and search 'DSC1', or call us and we'll send you this factsheet.



If you don't respond by [\[SEES to insert 30 days from the date of the letter\]](#)

We'll continue to monitor your records.

If you don't take action we'll make a decision based on the information we have. This may lead to a compliance check. If we decide to carry out a compliance check and find something wrong, we may charge you a penalty.

If there are errors in your tax return, we'll treat any disclosure you make from now on about consultancy fees as 'prompted'. This may affect any penalties you have to pay. For more information about inaccuracy penalties, go to GOV.UK and search 'CC/FS7a'.

We can reduce the amount of any penalty we charge you if you:

- tell us everything you can about any mistakes as soon as you know about them
- let us know if you haven't told us about something which could affect your tax
- do everything you can to put things right.

Extra support

If your health or personal circumstances make it hard for you to deal with us, please tell us. We'll help you in whatever way we can. For more information, go to GOV.UK and search 'get help from HMRC if you need extra support'.

Working with a tax agent or adviser

If you have an agent acting for you, you may want to show them this letter, as we haven't sent them a copy.

If you don't have an adviser, you may want to get professional advice.

Contacting us

You can contact us by using our details at the top of this letter.

Please have your 10-digit Unique Tax Reference (UTR) when you contact us.

More information

Go to GOV.UK and search:

- 'CCFS9', for more about your rights when making a disclosure
- 'CC/FS7A', for penalties for inaccuracies in returns and documents

To check this is genuine HMRC contact, go to GOV.UK and search 'Check a list of genuine HMRC contacts'.