We propose to use this letter in the limited circumstances that we have discussed.

**Letter to Worldwide Disclosure Campaign Team (i.r.o. “trivial”\* liabilities)**

*Dear Sir/Madam*

*I refer to your letter dated [INSERT DATE HERE].  I write to advise you that I do have a bank account/investment with ………………..situated in [Country].*

*[Paragraph explaining origin of funds or rationale for holding offshore accounts. Explanations for any capital sums held overseas or investments including origin of funds]*

*I enclose a summary by tax year of my offshore [bank interest/dividend] income for the years 2013/14 to 2016/17.  I was not aware up to the point I received your letter that there was a UK tax reporting obligation to HMRC.  My disclosure covers these years only on the basis that I believe that I have not been careless or deliberate in not disclosing this information earlier because [……………….].  This is in accordance with TMA70/S34 as amended by FA08/SCH39/PARA7.*

*In light of the very small amount of tax at stake, I would kindly seek your agreement that no further action is required.*

*Please let me know if you require any further information.*

*Yours sincerely*

*NB Trivial = tax liability of £50 or less per annum*