**Failure to Notify (FTN) - Disclosure refresh**

* Note the distinction between a FTN i.e. NOT registered for SA and being registered for SA and having outstanding tax returns
	+ FTN solution = Voluntary Disclosure
	+ Outstanding tax returns = File tax returns; appeal late filing penalties

**Voluntary disclosure**

The route depends on the nature and extent of irregularities

***Outside Remit?*** – try and establish early on as can then be signposted to paid professional advice.

***Within Remit?***

1. *No liabilities – Consider NES referral once turnover and expenses have been* ***established*** *for all years in point; NES can decide what returns needed. Will usually be last closed year and can have F2F in normal way*
2. *Actual liabilities apparent once turnover and expenses have been* ***established*** *for all years in point*
	1. *Vulnerable - Consider bespoke TaxAid referral via HMRC contact (Ms V Greenfield) at HMRC Croydon office. See template letter on TQ*
	2. *Not vulnerable – Signpost to the Contractual Disclosure Facility*
		1. *They can disclose online or by paper*
		2. *HMRC provide a CDF helpline.*

***Property income (Let Property Campaign)*** ***-*** *A separate and distinct facility for rental income ONLY*

***Worldwide Disclosure Facility*** *- to disclose a UK tax liability that relates wholly or in part to an offshore issue.*

*Remember FTNs are prima facie tax evasion cases so we should always be cautious / circumspect when dealing with such clients.*

* *“We do not seek to judge but nor should we suspend our judgement!” –*
	+ - **

**Links:**

The Let Property Campaign

<https://www.gov.uk/government/publications/let-property-campaign-your-guide-to-making-a-disclosure>

Contractual Disclosure facility

<https://www.gov.uk/guidance/admitting-tax-fraud-the-contractual-disclosure-facility-cdf>

Worldwide Disclosure Facility

<https://www.gov.uk/guidance/worldwide-disclosure-facility-make-a-disclosure>