



**Specialist Investigations**

6th/7th floor The Triad  
Stanley Road  
Bootle  
Merseyside  
L75 2EE

**Tel** 0151 300 2624  
8:30 to 17:00

**Fax** 0151 300 2603

**Email**

[www.hmrc.gov.uk](http://www.hmrc.gov.uk)

Date  
Our ref  
Your ref

Dear Sirs

**NOTICE**

**Under s 113 and Para 5, Schedule 36 Finance Act 2008**

**Statutory requirement**

1. I am an officer of Revenue and Customs authorised by the Commissioners for Her Majesty's Revenue and Customs for the purpose of the above provision.
2. I require you under the Finance Act 2008, s 113 and Schedule 36 Paragraph 5, within 90 days of the date on which this Notice is given to provide the information and to produce the documents referred to below.
3. The information you must provide is that specified or described in the Schedule to this Notice.
4. The documents you must produce are such documents as are specified or described in the Schedule to this Notice as are within your possession or power.
5. The information must be provided and the documents must be produced by delivery to me or to a named officer within HMRC Specialist Investigations Offshore Accounts Team.
6. Where this Notice requires you to produce a document, you may comply with the Notice by producing a copy of the document, unless an officer of Revenue and Customs subsequently makes a request in writing to you for the original document.

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Information is available in large print, audio and Braille formats.  
Type Talk service prefix number – 18001

Director: Marie-Claire Uhart



## Interpretation

7. The Schedule forms part of this Notice.
8. In this Notice
  - a) The singular includes the plural unless the context otherwise requires.
  - b) The term 'account holder' refers to an individual who holds an account and also to businesses, trusts, partnerships, and companies which do so.
  - c) Where there is more than one account holder for any account, the term 'account holder' means all and each of them.
  - d) The term 'account' includes money accounts of any kind in any currency and however designated. It includes accounts held in cash. It includes time, notice and demand deposits. It includes accounts which do not carry interest or do not generate a return. It includes any account into which money or investment assets have been deposited, including portfolio asset management accounts, whether managed by the account holder directly or managed by another or others. The term 'account' therefore extends to accounts of any description however identified or marketed and including
    - current account
    - deposit account
    - capital account
    - wealth management account
    - discretionary account
    - alternative investment account
    - property investment account
    - trustee account
    - client account
    - investment trust account
    - bond account.
  - e) The term 'non-UK account' means an account where the money or assets relevant to the account are held outside England, Wales, Scotland and Northern Ireland.
  - f) The term 'document' means anything in or on which information of any description is held or recorded and includes records held on any computer, on magnetic tape, optical or digital disk, CD-ROM, DVD, hard disk, memory stick, flash drive, floppy disk or other recording medium.

## Restrictions on scope of Notice

9. The following restrictions apply in respect of the information and documents specified or described in the Schedule to this Notice.
  - a) You need not produce duplicate copies of the same document.
  - b) You need not produce a document if the only reason for producing it would be that it contains information the whole of which appears on other documents which you produce in compliance with this Notice.
  - c) This Notice does not apply to information or documents relevant to

account holders who have authorised exchange of information for the purposes of the EU Savings Tax Directive or international agreements having similar effect, in respect of periods covered by such authorisations.

d) You need not provide information or produce documents solely concerning account holders who died more than 4 years prior to the date of this Notice.

e) This Notice does not apply to accounts where all the account holders are public limited companies, governments, charities, churches, mutuals, trade associations or clubs.

f) This Notice does not apply to ISA accounts.

### **Request for further time**

10. If you need more time to provide the information or to produce the documents, you should contact me as soon as possible stating your reasons.

### **Right of Appeal**

11. You may appeal to the First-tier Tribunal against this Notice or any requirement in this Notice on the ground that it would be unduly onerous to comply with the Notice or requirement.

12. Notice of an appeal must be given in writing before the end of the period of 30 days beginning with the date on which the Notice is given.

13. Notice of an appeal must be given to me.

14. You must state the grounds of appeal.

15. I will, if possible, try to settle your appeal by agreement with you. If the appeal is not settled by agreement, I will write and tell you why and offer you a review by a person not previously involved in your appeal. I will also tell you about your right to a hearing before an independent Tribunal. You can find further information in fact sheet HMRC1. The fact sheet can be found at [www.hmrc.gov.uk/factsheet/hmrc1.pdf](http://www.hmrc.gov.uk/factsheet/hmrc1.pdf) or obtained by telephoning the Self Assessment Orderline on 0845 900 0404.

### **Failure to comply**

16. Subject to any appeal, you may become liable to a penalty if you do not comply with this Notice. The standard penalty is £300. If you have still not complied with this Notice after I have assessed the standard penalty you may be liable to a daily penalty not exceeding £60 for every day the failure continues.

### **Criminal offences**

17. It is a criminal offence for you to conceal, destroy or otherwise dispose of, or arrange for the concealment, destruction or disposal of, any document that is the subject of this Notice.

## SCHEDULE

Information and documents containing the information specified or described in Sections 1 and 2 below for any person ('the account holder') where the account holder holds a non-UK account, details of which are within your power or possession, and where at least one recorded address for the account holder is an address within the United Kingdom.

### Section 1

- a) Name of the account holder
- b) Current addresses of account holder including postcode
- c) Date current addresses last updated
- d) Last UK address for account holder, if different from 'b)' above
- e) Date last UK address last updated, if different from 'c)' above
- f) The account holder's date of birth where the account holder is an individual.
- g) Number of account holders where account is held in more than one name; any details as at (a) to (f) inclusive for each additional account holder, where one of that account holder's addresses is in the UK
- h) The account number
- i) Internal account holder reference number
- j) The date the account was opened
- k) The date the account was closed (if closed)

### Section 2

Information and documents in respect of the accounts and account holders referred to above containing transaction information (a summary of account transactions) and any portfolio asset summary (or equivalent document), where the account or portfolio of assets is held outside the UK, being

- a) the account balance statement or the portfolio asset summary (or equivalent document) for the account at the following dates:

31 March 2009  
31 March 2008  
31 March 2007  
31 March 2006  
31 March 2005  
31 March 2004

b) transaction information for the following periods:

- i) April, May and June 2004 for accounts open at 31 March 2004
- ii) The first 3 months of operation of the account for accounts opened after 31 March 2004
- iii) January, February and March 2009 for accounts open at 31 March 2009
- iv) The last 3 months for accounts closed before 31 March 2009.
- v) and, in addition;
  - 1. Whether the transaction is a debit or credit.
  - 2. Date transaction occurred.
  - 3. Value of transaction in GBP (£).
  - 4. Description of transaction.
  - 5. Balance of account at the transaction date.

Signature

Date

This information notice is given with the approval of the First-tier Tribunal.

Signature

Date