



Tell us about your income from the breeding or sale of animals

We have information that shows you've earned money (income) from the breeding or sale of animals.

We believe that you haven't told us about some or all of this income. This means you may owe tax and may have to pay a penalty.

You must tell us about your undeclared income or the correct amount of income. You can do this by making a voluntary disclosure.

We'll be monitoring your response to this letter. We may start a check into your tax affairs, and you could have to pay a higher penalty if:

- you don't respond
- we find you haven't declared the right amount of income or paid the right amount of tax

How to make a voluntary disclosure

Go to GOV.UK and search 'Tell HMRC about underpaid tax from previous years' and follow the steps. Please include the letter reference [reference].

You must start the disclosure process by [DATE]. Once you start the process, you'll then have 90 days to complete your disclosure and pay anything you owe.

For more information about making a voluntary disclosure, go to GOV.UK and search 'make a voluntary disclosure'.

If you need longer to start the disclosure process, you can ask for this time limit to be extended. You must do this before the deadline.

To ask for an extension or if you believe you don't need to make a disclosure, please call 0300 1230 998 or email isbc.onshoredisclosures@hmrc.gov.uk You'll need to quote the reference at the top of this letter.

If you have any income to disclose, we'll treat your disclosure as being 'prompted'. This is because you didn't voluntarily disclose your income to us before we sent this letter. This could affect any penalties you might have to pay.

If you don't respond by the deadline

If you don't respond or start the disclosure process by [DATE], we may start a check into your tax affairs.

You could have to pay a higher penalty or face criminal investigation if:

- you don't reply

- we find that you haven't declared the right amount of income or paid the right amount of tax

If you need to be registered for Self Assessment

You can use the voluntary disclosure service to tell us about undeclared income from previous years. If your gross trading income (income before you take any expenses off) has continued to be £1,000 or more, you must register for Self Assessment and submit a tax return. For more information, go to GOV.UK and search 'Self Assessment tax returns'.

If you've committed tax fraud and want to tell us

Please let us know by filling in form CDF1. For more information, go to GOV.UK and search 'Contractual Disclosure Facility'.

If you choose to use the Contractual Disclosure Facility, you must let us know that you received this letter during the disclosure process.

Important information about communicating by email

If you would like to contact us by email, please be aware that email is not secure. You should only use email if you accept the risks, and you must inform us that you accept the risk before sending us any information.

For more information, please read factsheet DSC1, 'Corresponding with HMRC by email'. To find this factsheet, go to GOV.UK and search 'DSC1'. You must confirm that you understand and accept the risks before contacting us by email.

If you need extra support

If you have any health or personal circumstances that may make it difficult 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'.

If you have an agent acting for you, you may want to show them this letter.