HM Revenue
& Customs

Wealthy/Mid-Sized Business Compliance
HM Revenue and Customs
BX9 1LH

[redacted]

Phone [redacted]

Email

Web

Date
Our Ref
Your Ref
NI number
Case Ref [redacted]

Dear Mr [redacted]

New arrangements to help you with your tax affairs

I'm writing to introduce myself as your Customer Compliance Manager (CCM). I work within HMRC's Wealthy Team, which is responsible for supporting and overseeing the tax affairs of the UK's wealthiest individuals.

HMRC assigns a dedicated CCM to people who may have complex tax affairs to support a collaborative approach to managing tax compliance. We want to work with you to improve our understanding of the wealth and assets held by the wealthiest individuals in the UK tax system.

As your CCM, my role is to help you meet your tax responsibilities. I'll work with you to understand your assets, investments and any other matters that affect your UK tax position.

I hope we can build an open and productive working relationship.

I'm here to help with your tax affairs and will be your main point of contact with HMRC. If you have any questions or tax issues you need to discuss, I'll work with you to resolve them. If needed, I'll involve specialist teams across HMRC to make sure you get the right support.

My role is to build a clear understanding of your tax affairs, including your business interests, investments and wider financial arrangements. I'll use this information along with data we receive from the UK and overseas, to review your tax returns. As part of this, I will review information about the businesses you are a shareholder in. We may need to discuss this further with you.

[redacted]

Doing this helps us focus on areas where we need more information and only ask you more formal questions and conduct compliance checks when we need to.

How this helps you
In return for transparency and discussing changes that may affect your tax position as they happen, you can expect:

- a more joined-up and direct service from HMRC
- fewer requests for the same information
- discussions focused on areas of genuine uncertainty or risk
- earlier conversations about transactions or tax returns that might need HMRC input.

We may still need to carry out compliance checks on your tax returns. However, speaking with you first may help us to avoid this.

What I'd like to do
To help us build this relationship, I'd like to meet with you or your agent at a convenient time for you. This could be in person or online. I will also take this opportunity to discuss with you the outcome of our review and if appropriate proposed next steps to resolve any concerns I've identified.

I've enclosed a short 'Understanding your tax affairs' agenda which explains the topics we'd discuss. This will help me identify any support you may need with your UK tax affairs and future tax returns.

When appropriate, I'll share information and guidance that may help you. For example, you may find our Guidelines for Compliance 'Help ensuring documents filed with HMRC are correct and complete' useful.

If you read these guidelines and you're still not sure about your tax position, or you have a different view of how the law applies; I'd be happy to discuss it with you.

What happens next
I'll contact your agent in the coming weeks to explain my role and arrange a time to meet. I'll also answer any questions you may have.

If you'd like to speak to me before then, please contact me using the details at the top of this letter and quote the case reference

I've sent a copy of this letter to your agent [redacted]

Yours sincerely

[redacted]

Customer Compliance Manager - Complex Cross-tax and Offshore

Direct Dial [redacted]

Join the millions of taxpayers already using their Personal Tax Account to access a range of services. It takes just a few minutes to get started, go to www.gov.uk/personal-tax-account Or you can use the HMRC app.

To find out about the service and standard of behaviour you can expect from us, go to GOV.UK and search 'HMRC Charter'.

[redacted]

Understanding Your Tax Affairs

Suggested agenda
Background • Background and history, including sources of wealth, main sources of income/gains, UK history and future intentions. • Overview of your wider affairs, including entities you control, such as trusts, corporates, or partnerships or family office arrangements ("your tax affairs"). Agent(s) • Overview of the agents or advisers who support your tax affairs, including any advisers covering different jurisdictions or entities. • Whether those relationships operate throughout the year or are mainly focused on tax return preparation. • How your tax returns are prepared and what checks are in place to ensure the accuracy of your returns.
UK Assets • UK Properties • UK Corporates • UK Trusts • UK Partnerships • UK Charities • Any other vehicles such as, for example, Real Estate Investment Trusts (REITs) or unincorporated businesses
Offshore Assets • Properties • Corporates • Trusts • Partnerships • Charities • Any other vehicles such as, for example, REITs or unincorporated businesses
UK tax position • Are there any issues on which you have obtained tax advice in the last 12 months? • Have you undergone any significant life events or undertaken any complex or novel transactions within the last 12 months which may impact your UK tax position? • Do you expect any significant life events that could affect your UK tax position in the coming years? • Are you engaging in any wealth succession planning? • What is your UK tax strategy in short, medium and long term?
Areas you may wish to discuss with HMRC • Are there any areas regarding your tax filings which you would like to discuss with HMRC? • Are there any areas of your tax affairs that are under enquiry or dispute that you'd like to discuss with HMRC? • Are there any wider issues impacting your past, current or future tax position which you would like to discuss with HMRC? • Are there any other points you would like to raise?