



You may need to declare 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 you may not have told us about some or all of this income. This means you may owe tax.

We understand tax can be complicated, so we want to help you get it right. You must tell us each year if your annual gross trading income is £1,000 or more, from one or more trades.

How to tell us about any undeclared income

If you have any undeclared income, you can tell us online and pay any tax you owe. We call this a voluntary disclosure.

You'll need to start the disclosure process by [DATE]. To do this, go to GOV.UK and search 'Tell HMRC about underpaid tax from previous years' and follow the steps. Please include the letter reference [reference].

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.

We may start a check into your tax affairs if:

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

Information about penalties

If we find you owe tax and didn't pay on time, we'll ask you to tell us how the error happened. We'll use this information to help us decide whether to charge you penalties.

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 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'.

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.