

RadcliffesLeBrosseur



Healthcare Bulletin

February 2010

HMRC Announces Tax Disclosure Opportunity for Medical Professionals

On 11 January 2010, HMRC launched a new disclosure opportunity for medical professionals (the Tax Health Plan (THP)) in respect of unpaid tax. Taxpayers who wish to take advantage of the THP must notify HMRC of their intention to disclose by 31 March 2010. They must then disclose and pay all outstanding taxes (including duties and national insurance contributions), interest and penalties by 30 June 2010.

The THP does not cover income received otherwise than as a medical professional. In addition, it will not guarantee the taxpayer immunity from criminal or civil prosecution or result in a shorter limitation period (in contrast, those who were able to use the Liechtenstein Disclosure Facility were able to restrict their disclosures to the last ten years). The main benefit is that taxpayers who use the THP will be liable to a fixed penalty of 10% of the taxes underpaid unless the total amount unpaid is less than £1,000, in which case, no penalty will arise.



RadcliffesLeBrosseur have a specialist private client and tax department and if advice is required on this, please contact Simon Goldring simon.goldring@rlb-law.com

Find out more



RadcliffesLeBrosseur has built a reputation for its legal services across the full range of the healthcare sector through working for many of the largest NHS trusts, health authorities, GPs, private sector providers, medical advisers and equipment manufacturers, insurers and medical charities, as well as representing the interests of the public in high profile health related matters.

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