

# WEALTHY EXTERNAL FORUM BRIEFING

**Date of Briefing**

20/08/2021

**Project Title**

RBC 7 out of 9 and RBC 12 out of 14

**Purpose: What is it you want to share with the group?**

One to Many letter

**Author: Which part of HMRC is leading on the work and who is the contact?**

Wealthy Upstream are leading on the delivery of the letters.

**Two-way transparency:**

We will follow up on the activity with the forum to discuss the impact of the letter, how successful the activity was and whether it could be further improved for future years.

**Detail:**

We will be writing to customers who have lived in the UK for 7 years out of 9 and 12 years out of 14 and who as a result need to pay the remittance basis charge (RBC) or move to the arising basis. We are noticing common errors and we want to avoid unnecessary and costly enquiries.

The letter will request them to amend their 2019/20 tax return or contact us if there is a reason why they do not need to take these steps.

Unrepresented customers will be written to directly and those with acting agents will receive a copy of the letter.

We know the Coronavirus (COVID-19) situation has affected many people's personal and business finances in different ways. Unfortunately, it is impossible for us to know how each of our customers have been affected before we write to them, however we still have a duty to ensure that our customers pay the right amount to tax to support the economy. An FAQ and helpsheet will also be issued.

We want to support customers in the best possible way, so we are writing to their tax agents, where possible, to give them the information to help and support their clients in the most appropriate way.

If a customer that we have written to has any health issues or personal circumstances that may make it difficult for them to deal with us, we encourage them to let us know. We'll help in whatever way we can. For more information about this, customers or agents can go to [www.gov.uk/dealing-hmrc-additional-needs](http://www.gov.uk/dealing-hmrc-additional-needs).

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## Timing

Our aim is to issue the letters in August 2021.

## Other relevant information

Same letter will be issued for both projects with wording adjusted depending on which RBC year count and charge applies.

## Appendices