



HM Revenue
& Customs

Indv and Small Business Compliance
HM Revenue and Customs
BX9 1LE

Phone 0300 322 988
Monday to Thursday 8:30am to 5:00pm
Friday 8:30am to 4.30pm

Email employercompliancevoluntarydisclosuremailbox@hmrc.gov.uk

Date ZZ November 2025
Our Ref ISBC/C&P/S1755/ZZ
Case Ref CFS-ZZZZZZZ

Web www.gov.uk

Employer and Construction Industry Scheme (CIS) Tax voluntary disclosures

Dear ZZZZ

We're writing to apologise for our delay in reviewing and completing your disclosure.

The high volume of disclosures we've received meant it was already taking us longer to complete them. We then found an error in how we'd been applying interest in these cases.

We should charge interest from the date tax is due until the date it's been paid in full. In Employer and CIS voluntary disclosures, we'd only charged interest up to the date we received the disclosure. We had to pause our work while we resolved this issue, but we can now continue.

We want to make sure our error doesn't have a financial impact on customers. So, for all disclosures we receive up to 1 December 2025, we'll only apply interest up to the date of disclosure.

We'll apply interest up to the date of payment on any disclosures we receive on or after 1 December 2025.

Resolving your case more quickly

We'll soon be contacting customers to resume processing their Employer and CIS voluntary disclosure cases. But due to the number of cases we have, there may still be a delay before we can progress your case.

You may be able to avoid this delay by correcting errors yourself. For more information on how to do this, go to GOV.UK and search:

- 'fix problems with running payroll', for correcting PAYE errors
- 'expenses and benefits for employers: correct an error or report earlier years', for correcting P11D and P11D(b) returns
- 'pay Coronavirus Job Retention Scheme grants back'
- 'what you must do as a CIS contractor' to correct CIS returns

You can also make a payment on account towards any PAYE you owe. Go to GOV.UK and search 'pay employers PAYE', then choose 'Pay using another payment method'.

If there are errors you can't correct, please wait until we contact you. We'll support you to complete your disclosure and pay the tax, CIS Tax or National Insurance contributions you owe.

A copy of this letter has not been shared with your agent. We therefore recommend you share a copy of this letter with them.

Contacting us

For urgent issues, you can contact us using the details and reference number at the top of this letter. For any non-urgent matters we ask that you wait for us to contact you to prevent further delays as we work through existing backlogs.

We apologise again for any inconvenience caused by our mistake and appreciate your patience.

Yours faithfully

Employer and CIS Tax Disclosure Team

Campaigns & Projects

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'.