

# WEALTHY EXTERNAL FORUM BRIEFING

**Date of Briefing**

23/10/2020

**Project Title**

Outstanding SA Returns

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

To raise awareness of letters being issued prompting submission of possible late returns.

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

WMBC Wealthy

**Detail:**

We are writing to customers who have received a notice to file for the tax year ending 5 April 2018 but are yet to submit a return. We will include copies to agents where customers have one.

This project is taking a targeted approach by contacting all Wealthy customers who have received a notice to file for the year ending 5 April 2018 and have not submitted that return, but have submitted returns for the tax years either side; 5 April 2017 and 5 April 2019.

We are sending a letter prompting those customers to bring their tax affairs up to date.

The letter will advise the customer to submit a return and arrange payment of any liability together with statutory interest. HMRC will be in contact regarding late filing penalties. If customers believe they have a reasonable excuse they should contact HMRC using the number on the letter.

Schedule 24 penalties will be considered on a case by case basis. It will provide a helpline to call if the customer needs assistance.

Determinations will be considered for customers who do not respond to the letter.

**Covid**

The letter includes a statement and factsheet about how we are helping customers during the Coronavirus situation.

**Timing**

Nudge letters will be sent in 30<sup>th</sup> October with a deadline of end of November 2020 to submit or contact.

**Other relevant information**

It is also to be understood that, due to various external factors outside of our control, the dates that letters are to be issued may be subject to change.

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## Appendices

Include a copy of the letters.



SA Outstanding  
returns Agent.pdf



SA Outstanding  
returns.pdf