



Dear [\[title and surname from spreadsheet\]](#)

Please submit your tax return for the 2022 to 2023 tax year

Our records show your Self Assessment account is currently closed. You may need to re-register to submit a tax return for the year ending 5 April 2023.

This isn't a compliance check – we just want to help you get this right.

Why you may need to re-register and submit a tax return

You may need to do this if you:

- earned more than £100,000, even if you paid tax on it through PAYE
- received income from property above the rent-a-room limit – this is £7,500, or £3,750 if someone else had income from the same property in the same period
- earned more than £1,000 from self-employment, or as a contractor or sub-contractor – go to GOV.UK and search 'expenses if you're self-employed'
- sold or gave away shares, property or other assets – this could include your main home if you didn't fully meet the conditions for tax relief
- received dividends or savings interest (not including ISAs) more than your personal allowances – go to GOV.UK and search 'tax on dividends'
- claimed tax relief on gift aid donations or pension contributions not covered by PAYE income
- were subject to the High Income Child Benefit Charge – go to GOV.UK and search 'High Income Child Benefit Charge'
- made student loan repayments other than through PAYE.

What you need to do now

To re-register for Self Assessment, go to GOV.UK and search 'File your Self Assessment tax return online'.

If you should've sent us a return for the 2022 to 2023 tax year, please submit this by [\[SEES to enter date 60 days from date of letter\]](#). If you don't submit a tax return when one was due, we may issue a 'notice to file'.

Your return may show that you owe tax. For guidance on how to pay it, go to GOV.UK and search 'pay your Self Assessment tax bill'.

If you still don't think you need to submit a tax return, please email us at responseteam5@hmrc.gov.uk or phone us on 03000 516640. We'll check and let you know what you should do next. If you're emailing, please read the enclosed factsheet and confirm you accept the risks.

Please quote the CFSS reference above when you contact us.

Penalties

The deadline for filing this return was 31 January 2024, but you can still submit it. However, we may charge late filing and late payment penalties.

The deadline for paying your Self Assessment was 31 January 2024. You'll need to pay the full amount of your tax calculation. As this payment is now late, we will charge interest and a late payment penalty. For more information, go to GOV.UK, search 'estimate your penalty for your late Self Assessment' and choose 'Estimate your penalty for late Self Assessment tax returns and payments'. You can also search 'Self Assessment returns' and go to 'deadlines'.

We may carry out a compliance check and charge you penalties if we find you've completed any tax returns inaccurately. You may be able to reduce these penalties by telling us about any mistakes before we start our check.

If there are errors in your tax return, we'll treat any disclosure you make about them from now on as prompted. This may affect any penalties you have to pay.

For more information about inaccuracy penalties, go to GOV.UK and search 'CC/FS7a'.

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 about this, go to GOV.UK and search 'get help from HMRC if you need extra support'.

If you want to speak to us about this letter, please call us on 03000 516640.

If you have authorised us to deal with an agent, we've sent them a copy of this letter.

If you contact us, we can deal with you more quickly if you quote our reference number and provide a daytime phone number.

Yours sincerely

Wealthy Midsized Business Compliance Officer



Corresponding with HMRC by email

Use the following information to decide whether you want to deal with us by email. We take the security of personal information very seriously. Email is not secure, so it's very important that you understand the risks before you email us. We will not deal with you by email unless you tell us you accept the risks.

About the risks

The main risks associated with using email that concern us are:

- confidentiality and privacy – there's a risk that emails sent over the internet may be intercepted
- confirming your identity – it's crucial that we only communicate with established contacts at their correct email addresses
- there's no guarantee that an email received over an insecure network, like the internet, has not been altered during transit
- attachments could contain a virus or malicious code

How we can reduce the risks

We'll desensitise information, for example by only quoting part of any unique reference numbers. We can also use encryption. We're happy to discuss how you may do the same but still give us the information.

If you do not want to use email

You may prefer that we do not respond by email, for example because other people have access to your email account. If so, we're happy to respond by another method. We'll agree this with you either by telephone or in writing by post.

If you do want to use email

If you would like to use email as one of the ways HMRC will contact you, we'll need you to confirm in writing by post or email:

- that you understand and accept the risks of using email
- that you're content for financial information to be sent by email
- that attachments can be used

If you are the authorised agent or representative, we'll need you to confirm in writing by post or email that your client understands and accepts the risks.

Also:

- send us the names and email addresses of all people you would like us to use email with - you, your staff, your representative, your agent, for example
- check that your junk mail filters are not set to reject and/or automatically delete HMRC emails

How we use your agreement

Your confirmation will be held on file and will apply to future email correspondence. We'll review the agreement at regular intervals to make sure there are no changes.

Opting out

You may opt out of using email at any time by letting us know.

More information

For more information about HMRC's privacy policy, go to [GOV.UK](https://www.gov.uk) and search 'HMRC Privacy Notice'.

