

Please find enclosed a copy of the letter that we have sent to your client, [\[client name from spreadsheet\]](#).

We recognise the value of professional agents helping customers with their tax. For information about the required standards for agents, go to www.gov.uk/government/publications/hmrc-the-standard-for-agents/hmrc-the-standard-for-agents

Yours faithfully

WMBC Compliance
HM Revenue and Customs



HM Revenue
& Customs

Wealthy/Mid-Sized Business Compliance
HM Revenue and Customs
BX9 1LH

[Customer name from spreadsheet](#)
[Customer address & postcode from spreadsheet](#)

Phone 03000 575542
9.00am to 4.00pm, Monday to Friday

Web www.gov.uk

Date [SEES date](#)
Our ref [Caseflow/SA OTM](#)
Your ref [UTR from data file](#)

Dear [title/surname from data file](#)

Our records show that you received a notice to file for the tax year ending 5 April 2018. However, you have not filed that return.

What you need to do now

You need to file your Self Assessment tax return for the year ending 5 April 2018 by 30 November 2020. This is not a statutory filing date but you should respond to this letter by that date.

To file online, go to www.gov.uk/log-in-file-self-assessment-tax-return If you have not filed online before, you will need to register first. For more information about filing online, go to **www.gov.uk/log-in-file-self-assessment-tax-return**

You will then need to pay any tax you owe. The amount you owe will depend on the information in your return.

For information about how to pay any tax you owe, go to **www.gov.uk/pay-self-assessment-tax-bill**

What happens next

If you do not file your return by 30 November 2020, we will estimate the amount of tax you owe using the information we currently have. You will then need to pay that amount. If you disagree with our figures, you should send us a return with the correct information.

Penalties

If you file your tax return late, you may have to pay a penalty and interest. You will not have to pay a penalty unless we ask you to.

We may also charge you failure to file penalties. We will consider your behaviour when deciding if we need to charge these penalties.

If you need any further help and advice

If you wish to talk to us about this matter, please phone 03000 575542. When you file your return, please use the additional information section to tell us why the return was late.

For information about how we are supporting our customers during the Coronavirus (COVID-19) situation, please see the enclosed factsheet.

If you have personal circumstances that may make it difficult for you to deal with us, please tell us. We'll help in whatever way we can. For more information about this, go to www.gov.uk/dealing-hmrc-additional-needs

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

Yours sincerely

WMBC Compliance
HM Revenue and Customs



Important information: Supporting customers during the Coronavirus (COVID-19) situation

The Coronavirus (COVID-19) situation continues to change. We're following government advice and are regularly reviewing our processes. This information sheet tells you what we're doing to support our customers.

If you need more help

If you have any health or personal circumstances that may make it difficult for you to deal with us, please tell us. Our contact details are at the top of the enclosed letter. We'll help you in whatever way we can. For more information about this, go to www.gov.uk and search for 'get help from HMRC if you need extra support'.

Paying tax

We know the Coronavirus (COVID-19) situation has affected many people's personal and business finances. So, we want to help customers work out the best way of paying any tax they owe.

By paying tax you owe, you'll be helping to fund the vital public services that we all rely on. And you'll help the economy recover as quickly as possible.

Paying now will make it easier for you to manage your tax payments in the future. It might also help you manage your cash-flow.

If you can pay now

If you owe tax, and you can pay it now, we recommend that you pay electronically. To find out how to pay, go to www.gov.uk and search for 'paying HMRC'. Then select the type of tax you need to pay and follow the step-by-step instructions.

If you cannot pay now

If you cannot pay tax because of Coronavirus (COVID-19), you may be able to delay some tax payments without having to pay a penalty. You can delay your:

- VAT payments due before 30 June 2020 – you have until 31 March 2021 to pay these
- Self Assessment payment on account due in July 2020 – you have until 31 January 2021 to pay this

For more information, go to www.gov.uk and search for 'if you cannot pay your tax bill on time'.

If you think you'll have problems paying any other tax bills, please tell us as soon as possible. We'll work with you to agree payment arrangements that you can afford. We'll do everything we can to help you.

To talk about your payment options, phone us now on 0800 024 1222. We have a team of experienced advisers who are here to help.

More time to appeal or ask for a review

Because of the Coronavirus (COVID-19) situation, we're now giving our customers more time to appeal or ask us for a review if they disagree with a decision we've made.

We normally allow 30 days to appeal or ask us for a review. However, we know this might not be long enough at the moment. So, for now, we're giving customers an extra 3 months.

If we send you something that says you can appeal to us or ask for a review:

- within 30 days – you now have 3 months and 30 days
- by a certain date – you now have an extra 3 months after that date

If we send you something that says you can appeal to the tribunal, you would normally have 30 days to do this. If you appeal later than the 30 days, the tribunal will ask us if we object to a late appeal. We will not object if you appeal within 3 months and 30 days.

Reasonable excuse for not meeting a tax obligation

If we're charging penalties because certain tax obligations have not been met, we'll consider whether there was a 'reasonable excuse' for them not being met. A reasonable excuse is something that stopped a person from meeting a tax obligation they had taken reasonable care to meet.

We'll now consider problems caused by the Coronavirus (COVID-19) situation as a reasonable excuse for some tax obligations not being met. For example, not paying or not sending us a return.

For more information about this, go to www.gov.uk and search for 'disagree with a tax decision' and then select 'reasonable excuses'.

More information about Coronavirus (COVID-19) and the financial help available

Millions of customers affected by the Coronavirus (COVID-19) situation have already asked for financial support. For more information about the range of support available, go to www.gov.uk and search for 'Coronavirus COVID-19'. Then select from:

- work and financial support
- businesses and self-employed people