

Date of Briefing
28/10/2021
Project Title
FTCR Double Taxation Allowance
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 are leading on the delivery of the letters. Contact details will be provided in the letters for any customer queries.
Detail:
<ul style="list-style-type: none"> • A letter is being sent to customers stating that we understand that they received investment income, such as interest or dividends from a foreign country during the tax year 2019/20 and made a claim to relief for taxes paid on that income and the rate of relief claimed is incorrect. • A letter will be sent to agents where customers are represented or to unrepresented customers for whom HMRC has identified potential additional taxable income. • The letter asks customers/agents to check the relevant Article of the Double Taxation Allowance (DTA) (concerning the type of investment income received), between the UK and the country from which they received investment income. <p>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 be issued also.</p> <p>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.</p> <p>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.</p>
Timing
We will be issuing letters in November 2021.
Other relevant information
A copy of the letter has been attached below .

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.

Appendices



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