

Please review your clients 2021-2022 returns including provisional figures

I am writing to you as part of an ongoing work programme within HMRC to engage with Tax Agents in order to maintain compliance standards.

Some of your clients returns that you submitted for 2021/22 included provisional figures. We're writing to ask you to review these returns and amend them with the actual figures.

This isn't a formal enquiry or compliance check. We want to work with you to help you get tax right for your clients.

What you need to do

The amendment deadline for 2021/22 ITSA returns is 31/01/2024. To aid workload management please review all returns with provisional figures you submitted for 2021/22 and submit amended returns with actual figures:

- If you now have the actual figures, please submit amended returns by 30 November 2023.
- If you don't have the actual figures, you need to find these as soon as possible and submit an amended return by 31 December 2023.
- Once you've amended the returns, please confirm agreement to use email and send us a spreadsheet via email setting out, for each return, the name, redacted UTR and difference between the provisional and actual figures.

We'll call you for an update in the next two weeks. If you have any questions in the meantime, please call us on the number above.

If you prefer to contact us by email

Please read the enclosed document, '*Corresponding with HMRC by email*'. We then need you to confirm in writing (post or email) that you and your clients:

- understand and accept the risks of using email
- are content for financial information to be sent by email, and
- are content for us to send you attachments.

Guidelines on provisional returns

We understand that sometimes it isn't possible for some information to be finalised for returns within the formal self-assessment time limits.

In these cases, the return should be submitted including a best estimate of the information and, if appropriate, a provisional figure for the tax due. However, once you have the correct figure, it should be notified to HMRC without delay together with an amended self-assessment return.

For more information, go to GOV.UK and search for these manuals:

- SALF206 - Self Assessment Tax Returns: information to be included in the Tax Return
- SAM121190 - Returns: individuals returns: provisional or estimated figures: individuals
- EM5175 - Penalties: Culpability - Defences: Failure to Make a Return - Provisional Figures

For more information on self assessment returns for income tax, go to GOV.UK and search 'self assessment' then choose 'how to get help' and 'pay your self assessment tax bill'.

Penalties can be charged on returns submitted late or with incorrect figures as well as interest on all late payments of duty.

For more information on penalties, go to GOV.UK and search 'self assessment tax returns' then choose 'penalties'.

Help and advice

For details on HMRC Standards for Agents, go to **www.gov.uk/government/publications/hmrc-the-standard-for-agents**

For information about the required standards you should expect from us, go to www.gov.uk/government/publications/hmrc-charter

We've produced toolkits that give help and advice about submitting accurate tax returns. They give guidance on areas of error and the steps to take to reduce them. To use these toolkits, go to www.gov.uk/government/collections/tax-agents-toolkits

If you need to contact us

Please use the contact details at the top of this letter. You need to quote the case reference CFSS-XXXXX.