



Why are we writing to you?

Our records indicate that you notified HMRC of your intent to file a Self Assessment tax return, for the period ending 5 April 2021, with potential self-employment income. As of yet your tax return has not been received, so we are writing to remind you that the deadline for submitting your return is 31 January 2022.

What you need to do now

- Consider if you need to submit a return(s) up to and including the year ending 5 April 2021. If you do, this should be done by 31 January 2022.
- Please note that if you have received any income generated from online or digital platforms this should be included on the appropriate page on the return.
- If your total income from all sources, including any that has been subject to Pay As You Earn, is less than £12,500 you do not need to submit a Self Assessment return.

To file online, visit www.gov.uk/log-in-file-self-assessment-tax-return

If you have not filed online before, you will need to register first. All information on how to file online can be found at www.gov.uk/browse/tax/self-assessment

After filing your return, you will then need to pay any tax which is due. How much tax you pay will depend on the information you put in your return. Details on how to arrange payment (for any tax you owe) is online at www.gov.uk/pay-self-assessment-tax-bill

What happens next?

If you do not believe you need submit a tax return for year ending 5 April 2021 you do not need to do anything, unless you have already received communications from HMRC.

If you do need to submit a tax return, and don't do this by 31 January 2022, we may estimate the amount of tax you owe using the information available to us. You will then need to pay that amount or, if you disagree with our figures, send in a return with what you think is the correct information.

If you file your tax return late you may have to pay a penalty and interest. You can calculate an estimate of your penalty and interest, by going to www.gov.uk/estimate-self-assessment-penalties. You will not have to pay a penalty unless HMRC ask you to. When submitting your return, please use the additional information section to advise why the return was late.

It's your responsibility to make sure your tax return is completed correctly. You may wish to seek support or advice from a tax specialist if you have complex tax affairs. If you already have a tax specialist or agent, a copy of this letter has been sent to them.

HMRC recognises the value of having professional agents helping customers comply with their tax obligations. For information on the required standards for agents, go to <https://www.gov.uk/government/publications/hmrc-the-standard-for-agents/hmrc-the-standard-for-agents>

If you need any further help and advice

If you wish to discuss this matter, please phone the Self Assessment Helpline on 0300 200 3310.

If you have a disability, mental health condition or cannot speak English, we can provide extra support. For more information about this, please go to www.gov.uk/dealing-hmrc-additional-needs

You can get help from HMRC if you need extra support, for example if you need information in a different format or need help filling in forms. Visit **GOV.UK** and search 'Get help from HMRC if you need extra support'.

Yours sincerely

WMBC Compliance

HM Revenue and Customs

If Coronavirus (COVID-19) is affecting you or your business, you can find information online about the support that's available. Go to www.gov.uk and search for 'Coronavirus guidance and support'.

To find out what service and standard of behaviour you can expect from us, go to www.gov.uk and search for 'HMRC Charter'.



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 of doing so.

About the risks

The main risks associated with using email that concern HMRC 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 the information we need.

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 via 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.

Please 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
- confirm you have ensured 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

You can find more information on HMRC's privacy policy. Go to www.gov.uk and search for 'HMRC Privacy Notice'.