

Person of Significant Control

We are writing to you as our information shows that you are the Person of Significant Control (PSC) for "[company name](#)" and you do not currently send us a Self Assessment tax return.

We want you to review your tax affairs to see if you need to register for Self Assessment. This is not a formal compliance check.

A Person of Significant Control is someone that:

- holds more than 25% of shares or voting rights in a company
- has the right to employ or remove most of the board of directors
- has significant influence or control in a company

As a PSC you should be aware that there may be tax consequences for you as an individual if you:

- use the company to pay for personal costs
- have the use of business assets
- transfer assets to or from the company
- receive loans and do not pay interest at an official rate
- receive loans which are not paid back
- take up an option to buy shares
- take value from the company

Go to www.gov.uk/check-if-you-need-tax-return to check if you need to complete a Self Assessment tax return.

What you need to do now

If you need to complete a tax return for 2019 to 2020, please make sure you send it to us before 31 January 2021. You have now missed the notification deadline of 5 October 2020. However, we will not charge you a penalty if you send us your tax return and pay any additional tax due by 31 January 2021.

If you do not think you need to complete a tax return, you do not need to do anything

Please remember it is your responsibility to make sure you pay your tax and send us returns. If we later find you should have registered for Self Assessment, but you did not register after receiving this letter, we may open a compliance check and investigate. This may mean you will have additional tax to pay and we may charge a penalty.

For more information about failure to notify penalties, go to www.gov.uk and search for factsheet 'CC/FS11'.

For help and advice

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

To register for Self Assessment, go to **www.gov.uk** and search for 'register for Self Assessment'.

For help to fill in your tax return correctly, go to **www.gov.uk/self-assessment-tax-returns/get-help**

For more information about expenses and benefits see Booklet 480. To view this, go to **www.gov.uk/government/collections/expenses-and-benefits-for-directors-and-employees-a-tax-guide-480**

If you wish to talk to us about this matter, please phone 03000 520503.

Yours faithfully

HM Revenue and Customs

If you need extra support, go to www.gov.uk/dealing-hmrc-additional-needs For example if you have a disability, a mental health issue, or do not speak English/Welsh.



HM Revenue
& 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 taken up financial support. For more information on 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

Reference 1	NINO	Mandatory	N/A
		If not mandatory, confirm if empty?	N/A
Reference 2	UTR	Mandatory	N/A
		If not mandatory, confirm if empty?	N/A
Employer case (for capturing employer details only)			N/A
Show "UTR" as a separate input field (for non CPS forms where UTR needs to be captured separately)			Y
Cancel warning message when "Our ref" is empty			N/A
If Caseflow reference selected; is letter definitely a Caseflow case?			Y
If definitely a Caseflow case; give user the choice to use the Netherton scanning address?			N
If definitely a Caseflow case; hide Caseflow customer service message?			N/a
Type of header	Standard form header		
Data import	None (mail merge)		
Retention period	Do not store	Allow user to change?	N
CPS exception (main product code)	No		
Use an alternate product code (i.e. change the main product code based on a question)?			N
If using an alternate code for a purpose other than to apply a CPS exception to a particular question, enter the question(s) which will be used to change the main product code and enter the alternate codes to be used.	N/A		
If using an alternate code to apply a CPS exception to a particular question, enter the question(s) to be used and the type of CPS exception to be applied. Include the name of any onsets to be added by CPS, if applicable	N/A		
Force user to preview document			N/A
Override user's issuing office and/or personal setup details			Y
		Salutation: Dear title/surname No sign-off (fixed on form) Hide fax Dictate phone: 03000 520503 Dictate opening hours: 9.00am to 4.00pm, Monday to Friday Hide email address Hide web address Dictate office address: WMBC HM Revenue and Customs BX9 1LH Our Ref: Caseflow reference / PSC2 No Service message Include PTA message	
If letter will can be sent by email, give details of any PDF attachments you want to automatically add to the email.			
Unprotect document at "preview"			N
Set BF checkbox options (if yes, state which options to set)	N/A		
Link to attachment	N/A	Attachment product code	N/A
Trusts letter		Hide last case button	
Deceased case		Hide condolences message	
Set agent option as default		Hide agent / customer options	
Hide SA / Service message	Y	Courts letter	N
Exclude salutation	Y	Hide the "we have changed our address..." message (RPR message)	
Exclude Charter Message	Y	Hide Caseflow message	
Exclude sign-off	Y	Set "De-Caps" function	
List questions to use De-Caps			
DMS key words/reference			
Enter DMS key word OR Question to be used to supply the key word. AND reference you want repeated with the key word (if applicable).			

Form title English

Form title Welsh/English

N/A
N/A