

# WEALTHY EXTERNAL FORUM BRIEFING

**Date of Briefing**

15/09/2021

**Project Title**

Pay and Tax/Benefit in Kind discrepancies OTM – 21-22

**Purpose: What is it you want to share with the group?**

One to Many letters

**Author: Which part of HMRC is leading on the work and who is the contact?**

As a wider HMRC approach Wealthy, Agent Compliance Team (ACT) and Campaigns and Projects (C&P) are together leading on a project where customers have Pay and Tax/Benefit in kind discrepancies.

General feedback can be directed to the External Forum Mailbox. Contact details will be available in the letters for any customer or agent queries.

**Two-way transparency:**

This briefing is issued to the External Forum in advance so that any issues or concerns can be addressed

We follow up on the activity with the forum to discuss the impact of the letter, how successful the activity was and whether it could be further improved for future years.

**Detail:**

HMRC receives information about employment income and benefit in kind from employers and in some cases the information they provide to HMRC does not match the information that is on a customer's Self-Assessment tax return.

Where a large number of individuals that are dealt with by the same agent appear to have a discrepancy the Agent Compliance Team will target the agent once to discuss all of their clients in one go, rather than individual letter's.

C&P will send the remaining customers with a discrepancy nudge letter for them to consider the pay and tax/benefit in kind information declared on their tax return is complete and correct and if appropriate self amend their returns.

**Timing**

Agent Compliance Team will contact agents between July and September 2021, but expect the majority of agents dealing with Wealthy customers to be contacted late August. It is expected that C&P will issue letters during September to October 2021.

**Other relevant information**

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Copies of the letters have 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



P11D Agent  
letter.pdf



P14 Customer  
letter.pdf



P11D Customer  
letter.pdf



P14 Agent letter.pdf



P11d and P14  
discrepancies - ACT.p