



Phone 0300 200 3600

Web www.gov.uk

Date

Ref

Dear XXX,

We have received information from the Health and Safety Executive that you are registered as a gas safe engineer. You are required to declare any income you receive to HM Revenue & Customs (HMRC) either through Pay As You Earn (PAYE) if you are employed, or through Self Assessment if you are self-employed.

Self Assessment is one of the ways HMRC uses to collect tax on income.

You need to register for Self Assessment if you're:

- a self-employed individual (known as a sole trader) earning more than £1,000 per year
- a partner in a business partnership
- a director of a limited company

What you need to do

1. Check if you need to register for Self Assessment. You can do this by going online to GOV.UK and search 'check if you need to send a tax return.'
2. If you do need to send a tax return, you'll need to register for Self Assessment by 5 October after the end of the tax year for the return you need to send us.

For example, if you need to send us a tax return for the tax year 2023 to 2024, you need to register for Self Assessment by 5 October 2024.

You can find out how to register on GOV.UK by searching 'Register for Self Assessment.' You can also watch HMRC's video on YouTube on 'how to register online for Self Assessment.'

3. The deadline for submitting your online tax return and paying any tax owed is 31 January following the tax year end. So, for the tax year 2023 to 2024, you need to file your tax return and pay your tax by 31 January 2025.

If you need help and more information about Self Assessment, go to GOV.UK and search 'help online for Self Assessment,' where you'll find links to useful information including videos and our digital assistant.

4. If you should have registered for Self Assessment and declared your income for previous years and haven't done this, go to GOV.UK and search 'Digital Disclosure Service'. Click on 'Make a voluntary disclosure to HMRC' and follow the instructions on how to make this disclosure.

If you fail to register

If we decide to take action relating to individuals not registering and submitting Self Assessment returns on income and find you should have been registered and aren't, we'll treat any disclosure you make as prompted. This may affect any penalties you have to pay. For more information, go to GOV.UK and search 'HMRC compliance checks factsheets,' then choose 'Penalties' and read CC/FS11 Compliance checks: penalties for failure to notify.

If you need extra support

If you have any health or personal circumstances that may make it difficult for you to deal with us, please tell us. We'll help you in whatever way we can.

For more information about this, go to GOV.UK and search for 'get help from HMRC if you need extra support'.

If you have an adviser acting for you, you may want to show them this letter, as we haven't sent a copy to them.

Yours sincerely

[Signature]

To find out what you can expect from us and what we expect from you, go to GOV.UK and search 'HMRC charter.'