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Dear Sir or Madam

**Please check you’ve paid the right amount of Corporation Tax**

We’re writing to you as a company officer of [\[SEES to insert ‘company name’ from data file\]](#). We need you to check your company has paid the right amount of Corporation Tax.

In this letter, where we say ‘companies’, we mean one or more companies.

We have information that shows your company has associated companies, but hasn’t declared them when claiming Marginal Relief on a Company Tax Return. This means your company may have claimed the wrong amount of Marginal Relief.

Most companies claim this relief correctly, so we want to help you get this right.

The associated companies we know of are listed below.

Associated companies
<a href="#">SEES to insert ‘associated company names’ from data file</a>

If your company has other companies that we haven’t listed, please include them when reviewing your returns.

For help identifying an associated company for the purpose of claiming Marginal Relief, go to GOV.UK and search ‘Marginal Relief for Corporation Tax’. You can also check how much relief you may be able to claim

**What you need to do by [\[SEES to insert date 30 days from date from letter Date A\]](#)**

- 1 Check your Company Tax Return for the accounting period that includes 1 April 2023, and all later returns.
- 2 If a return isn’t correct and it’s been less than 12 months since the statutory filing date, please amend it. To do this, go to GOV.UK, search ‘Company Tax’ and choose ‘Making Changes’.
- 3 If a return isn’t correct and it’s been more than 12 months since the statutory filing date, you can make a voluntary disclosure. To do this, go to GOV.UK, search ‘Make a voluntary disclosure to HMRC’, and follow the instructions.
- 4 If you think your Company Tax Returns are correct, you need to tell us why you don’t need to declare any associated companies. Email us at [marginalraterelief@hmrc.gov.uk](mailto:marginalraterelief@hmrc.gov.uk) or write to us at the above address.

After [Date A](#), we’ll check if you’ve taken any action.

It’s important that you check your Company Tax Returns are accurate. If they’re not, we may charge penalties. For more about this, go to GOV.UK and search ‘CC/FS7a, Penalties for inaccuracies in returns or documents’.

**If you need extra support**

If you have any health or personal circumstances that make it difficult for you to deal with us, please tell us. We'll help you in whatever way we can. For more information, go to GOV.UK and search 'HMRC extra support'.

**Dealing with a tax agent**

If you've told us that you have a professional adviser, we've also written to them. If you have someone else who helps you with your tax affairs, you may want to show them this letter.

If you don't have an adviser, you may want to get professional advice.

**Contacting us**

You'll need your company's 10-digit Unique Tax Reference (UTR) when you contact us.

If you choose to email us, please be aware that email is not secure. You should only use email if you accept the risks, and you must tell us that you accept the risks before sending us any information.

For more information, please read the enclosed factsheet DSC1, 'Corresponding with HMRC by email'.

You can also contact us by using the details at the top of this letter.

Yours sincerely

**Campaigns and Projects**



# 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.

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## About the risks

The main risks associated with using email that concern us 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

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## 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 us the information.

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## 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 by post.

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## 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.

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
- check that your junk mail filters are not set to reject and/or automatically delete HMRC emails

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## 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.

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## Opting out

You may opt out of using email at any time by letting us know.

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## More information

For more information about HMRC's privacy policy, go to [GOV.UK](https://gov.uk) and search 'HMRC Privacy Notice'.