

About the benefit in kind details on your 2018 to 2019 Self Assessment tax return

We are writing to you to give you information that may help you to get your return right. We want to support you in the best possible way.

We receive information about taxable benefits in kind from employers. If this does not match the information shown on the tax returns we receive, then we may carry out compliance checks. These checks can take a lot of time and be expensive.

Our records show that the taxable benefits information that we have received does not match the information on your 2018 to 2019 tax return.

We have enclosed some Frequently Asked Questions which you may find helpful.

What you need to do

Please check that all your taxable benefits, including those shown on your P11D forms from your employer(s), are included on your 2018 to 2019 tax return.

If you find that your 2018 to 2019 tax return was incorrect, you can log on to your HMRC online account to correct the errors. To do this, go to **www.gov.uk/self-assessment-tax-returns/corrections**

If you need help:

- you can call us on the number at the top of the letter
- email us at WealthyOTM@hmrc.gov.uk

Please note that we cannot correct your tax return over the phone. Please do not reply to this letter in writing as it may delay our response.

If you believe your tax return is correct, then you do not need to do anything.

You should make sure that your tax returns for future years include details of all taxable benefits received.

What happens next

Please note if you need to correct your return and pay additional tax, we charge interest on any tax that's paid late.

If you're due a refund, we'll repay you or credit your Self Assessment account.

Penalties

It is your responsibility to make sure your tax return is completed correctly. If you do not do this, we may charge you a penalty.

For more information, go to www.gov.uk and search for 'inaccuracy penalties'.

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**

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

Yours sincerely

WMBC Compliance

HM Revenue and Customs



Questions you may have

What is the error?

The information that we have received from your employer(s) indicate that you have only included part of your benefit in kind details on your tax return. Or you have not included them at all.

Please look again at your tax return to make sure you have included all your benefit in kind details. Especially where you:

- have or had more than one employment in the tax year
- left an employment during the tax year

How do I make payment?

For details about how to pay, go to www.gov.uk/pay-self-assessment-tax-bill

Please note that once you have made a payment it may not show on your online statement for 48 hours.

Will I have to pay a penalty?

If we find that you have not completed your tax return correctly, we can open an enquiry (known as a compliance check). We can do this under Section 9A of the Taxes Management Act 1970.

It is your responsibility to make sure your tax return is completed correctly. If you do not do this, we may charge you a penalty.

For more information, go to www.gov.uk and search for 'inaccuracy penalties'.

To talk about your individual circumstances, you can phone us on the number at the top of the enclosed letter.

Why have you waited until now to contact me?

We allow enough time in case your employer gives us amended benefit in kind details.

It is also an opportunity for you to make an amendment before we contact you.

I've reviewed my tax return and realised that I've made a similar mistake in previous years – can I amend the previous years' returns?

You will be out of time to amend previous years returns. This is because there is a 12-month deadline to amend a return.

You can use our disclosure service to tell us when you have not reported all of your income and gains. To do this, go to www.gov.uk/government/publications/hm-revenue-and-customs-disclosure-service

Or you can phone us on the number at the top of the enclosed letter.

Why have I been contacted - my return is correct?

You may wish to ask your employer why their details are different to yours. If they have made a mistake, you may want them to make sure this does not happen for future years.

If you believe your return is correct after reviewing your circumstances, then you do not need to do anything.

I have a question which is not answered here

For all other queries you can phone us on the number at the top of the enclosed letter.



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, visit www.gov.uk/help/privacy-policy



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