

Dear Sir or Madam

Gift Aid Claim

Why we are writing to you

You have amended your tax return ending 5 April 2020 to include an election to carry back an amount of Gift Aid. The election to carry back a Gift Aid tax relief claim can only be made in an original tax return and not via an amendment.

What you need to do now

You should now amend your return ending 5 April 2020 to either remove the carry back election or restore it back to the original carry back amount. Please remember it is your responsibility to make sure your tax return is complete and correct.

Please make this amendment by 31/12/2021.

To amend your tax return, go to www.gov.uk and search for 'Self Assessment tax returns/corrections'.

If you do not contact us or amend your tax return by the date above, we may take further action by either amending the return ourselves or opening a compliance check.

If we open a compliance check and establish that additional tax is due, interest will be due on any overdue amounts and we may charge you a penalty.

For more info about inaccuracy penalties, go to www.gov.uk and search for factsheet 'CC/FS7a - Penalties for inaccuracies in returns or documents'.

For help and advice

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

If you have authorised us to deal with your agent, we have sent a copy of this letter to them.