

# WEALTHY EXTERNAL FORUM BRIEFING

**Date of Briefing -**

18 November 2021

**Project Title**

UPS81 – Charities – gift aid carry back.

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

A One to Many (OTM) activity by Wealthy.

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

Wealthy are leading on the delivery of the letter. General feedback can be directed to the External Forum Mailbox. Contact details will be available in the letter for any queries.

**Two way transparency:**

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

We will 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 take a variety of approaches to ensure all taxpayers are aware of their tax obligations and pay what they owe at the right time. We regularly send letters to customers to educate, remind or prompt them to review their tax affairs.

Customers are amending their SA Returns for the Charitable Giving Relief -Gift Aid Carry Back (Box 8). So that the amended return includes a new or increased gift aid carry back claim. However, the Legislation at S426(6) states that an election to carry back gift aid can't be made in an amended return. The election can only be made in an original return

We will issue a nudge letter advising customers that our records highlight that an amendment has been made to the original return and that the claim should be returned to the original figure. The letter will ask them to correct within 2 months of issue to seek correction before the amendment window closes.

If the customer does not take the necessary corrective action, within the time frame, we will make a revenue amendment. This will be done under S9ZB, or alternatively if there is insufficient time a S9A enquiry will be opened.

**Other relevant information:**

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A copy of the letter is attached below

It is also to be understood that, due to various external factors outside of our control, the dates the letter is to be issued may be subject to change.

## Timing:

Our aim is to issue the letter in November 2021.

## Appendices:



UPS81 -Charities  
draft letter approved.x