

Pay and tax details on your Self Assessment tax return

We are writing to you to give you information that may help you to get your return right.

We receive information about pay and tax from employers and pension providers. If this does not match the information shown on 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 pay and tax information that we have received does not match the information on your 2018 to 2019 tax return.

We have also enclosed some Frequently Asked Questions which may answer any questions that you have.

What you need to do

Please check that your 2018 to 2019 tax return includes all your pay and tax details.

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. Please do not reply to this letter in writing as it may delay our reply.

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

Please make sure that your tax returns for future years includes details of all your pay and tax.

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 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

If you need extra support, go to www.gov.uk/dealing-hmrc-additional-needs For example, if you have a disability, a mental health issue, or do not speak English/Welsh.

What is the error?

The information that we have received from your employer(s) indicate that pay and tax details have either been partially or completely omitted from your tax return.

Please look again at your tax return to make sure you have included all your pay and tax 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 pay and tax 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.



HM Revenue
& Customs

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

