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| **Date of Briefing** |
| 14/10/2020 – **Revised Briefing** |
| **Project Title** |
| Benefit in Kind Discrepancies |
| **Purpose: What is it you want to share with the group?** |
| One to Many Letter |
| **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 agent or customer queries. |
| **Two way transparency:** |
| Where customers are represented by an agent the letter will be directed to the agent.  Unrepresented customers will receive the letter direct.  This briefing is issued to the External Forum in advance so that any issues or concerns can be addressed.  We 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 receives benefit in kind details from employers and in some cases the information they provide to HMRC does not match the information that is on a customer’s self-assessment tax return.  A letter is being sent to agents (where the customer is represented) of customers for whom HMRC has identified potential pay and tax discrepancies in respect of their 2018/19 Self-Assessment tax return.  The letter requests that agents/customers check that the amounts have been declared on the 2018/19 return against the form P11d, and self-correct any errors identified.  The letters will contain details of how to amend the returns and a factsheet on how we are supporting our customers during the Coronavirus (COVID-19) situation. Contact details will be provided for any queries.  A copy of the letter has been attached below and can be shared on External Forum members’ websites.  A similar letter will be issued to unrepresented customers direct.  All of our one to many projects are subject to stringent governance and analysis to ensure that they provide value for money. |
| **Timing** |
| Our aim is to issue the letters during October and November 2020. |
| **Other relevant information** |
| It is also to be understood that, due to various external factors outside of our control, the dates that letters are to be issued may be subject to change. |
| **Appendices** |
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