

WEALTHY EXTERNAL FORUM BRIEFING

Date of Briefing

16/11/21

Project Title

UPS114 Partnership 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 Upstream are leading on the delivery of the letters alongside ISBC.

Two-way transparency:

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:

We will be writing to customers who are linked to a partnership return but on their individual SA return they either have not declared any partnership income or there is a discrepancy in the figures between the two returns. (there are separate letters for whether a partnership page has been filed or not).

The letter will request them to self-amend their 2019/20 tax return.

Unrepresented customers will be written to directly and those with acting agents will receive a copy of the letter.

We know the Coronavirus (COVID-19) situation has affected many people's personal and business finances in different ways. Unfortunately, it is impossible for us to know how each of our customers have been affected before we write to them, however we still have a duty to ensure that our customers pay the right amount to tax to support the economy.

We want to support customers in the best possible way, so we are writing to their tax agents, where possible, to give them the information to help and support their clients in the most appropriate way.

If a customer that we have written to has any health issues or personal circumstances that may make it difficult for them to deal with us, we encourage them to let us know. We'll help in whatever way we can. For more information about this, customers or agents can go to www.gov.uk/dealing-hmrc-additional-needs.

Timing

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Our aim is to issue the letters in November 2021

Other relevant information

This is a joint project with Wealthy and ISBC so letters will go to customers from both populations.

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



Partnership Agent
Covering Letter.pdf



Partnership No
Partnership Page.pdf



Partnership, Has
Partnership Page.pdf