

Benefit in kind error on your 2020 to 2021 Self Assessment tax return

We receive information about taxable benefits in kind from employers. Our records show that the taxable benefits information that we have received does not match the information on your 2020 to 2021 tax return.

What you need to do

1. Check that you've included all your taxable benefits including those shown on your P11D forms from your employer(s) on your 2020 to 2021 tax return.
2. If it's correct, you don't need to do anything else.
3. If it's not correct, please log on to your HMRC online account and amend it by [SEES to insert date 28 days ahead]. Go to www.gov.uk/self-assessment-tax-returns/corrections

What happens next

Please note if you need to correct your return and pay extra 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.

Help and advice

We have enclosed some frequently asked questions which you may find helpful.

If you need further help you can:

- call us on the number at the top of the letter
- email us at payandtaxreview@hmrc.gov.uk

Please read the enclosed 'Corresponding with HMRC by email' factsheet before contacting us.

Please note that we cannot correct your tax return over the phone. Please do not reply to this letter in writing as it may delay our response.

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, go to www.gov.uk and search for 'extra support'.

For help about how to fill in your tax return correctly, go to www.gov.uk and search for 'self assessment help'.

Will I have to pay a penalty

The law allows us to check any tax return under Section 9A Taxes Management Act (TMA) 1970. If we decide to check your return, we will notify you in writing.

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'.

Yours sincerely

Wealthy Compliance

HM Revenue and Customs



Frequently asked questions

What is the error?

The information that we have received from your employer(s) shows that you have only included part of your benefits in kind details on your tax return. Or you have not included them at all.

Please look again at your tax return to make sure you have included all your benefits in kind 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 and search for 'pay your self assessment tax bill'.

Please note that once you have made a payment it may not show on your online statement for 48 hours.

Why have you waited until now to contact me?

We allow enough time in case your employer gives us amended benefits in kind 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 returns from previous years?

You will be out of time to amend returns from previous years. 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 your income and gains. To do this, go to www.gov.uk and search for '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.

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.



Corresponding with HMRC by email

Use the following information to decide whether you want to deal with us by email. We take the security of personal information very seriously. Email is not secure, so it's very important that you understand the risks before you email us. We will not deal with you by email unless you tell us you accept the risks of doing so.

About the risks

The main risks associated with using email that concern HMRC are:

- confidentiality and privacy – there's a risk that emails sent over the internet may be intercepted
- confirming your identity – it's crucial that we only communicate with established contacts at their correct email addresses
- there's no guarantee that an email received over an insecure network, like the internet, has not been altered during transit
- attachments could contain a virus or malicious code

How we can reduce the risks

We'll desensitise information, for example by only quoting part of any unique reference numbers. We can also use encryption. We're happy to discuss how you may do the same but still give the information we need.

If you do not want to use email

You may prefer that we do not respond by email, for example because other people have access to your email account. If so, we're happy to respond by another method. We'll agree this with you either by telephone or in writing via post.

If you do want to use email

If you would like to use email as one of the ways HMRC will contact you, we'll need you to confirm in writing by post or email:

- that you understand and accept the risks of using email
- that you're content for financial information to be sent by email
- that attachments can be used

If you are the authorised agent or representative, we'll need you to confirm in writing by post or email that your client understands and accepts the risks.

Please also:

- send us the names and email addresses of all people you would like us to use email with - you, your staff, your representative, your agent, for example
- confirm you have ensured that your junk mail filters are not set to reject and/or automatically delete HMRC emails

How we use your agreement

Your confirmation will be held on file and will apply to future email correspondence. We'll review the agreement at regular intervals to make sure there are no changes.

Opting out

You may opt out of using email at any time by letting us know.

More information

You can find more information on HMRC's privacy policy, visit www.gov.uk/help/privacy-policy

