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| **Date of Briefing**  |
| 20/08/2021 |
| **Project Title** |
| Outstanding SA Returns |
| **Purpose: What is it you want to share with the group?** |
| To raise awareness of letters being issued prompting submission of possible late returns. |
| **Author: Which part of HMRC is leading on the work and who is the contact?** |
| WMBC Wealthy |
| **Detail:** |
| We are writing to customers who have received a notice to file for the tax year ending 5 April 2019 but are yet to submit a return. We will include copies to agents where customers have one.This project is taking a targeted approach by contacting all Wealthy customers who have received a notice to file for the year ending 5 April 2019 and have not submitted that return, but have submitted returns for the tax years either side; 5 April 2018 and 5 April 2020. We are sending a letter prompting those customers to bring their tax affairs up to date.The letter will advise the customer to submit a return and arrange payment of any liability together with statutory interest. HMRC will be in contact regarding late filing penalties. If customers believe they have a reasonable excuse they should contact HMRC using the number on the letter. Schedule 24 penalties will be considered on a case by case basis. It will provide a helpline to call if the customer needs assistance. Determinations will be considered for customers who do not respond to the letter.**COVID**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** |
| It is proposed that the nudge letters will be sent on 24th August 2021 with a deadline of 31st October 2021 to submit or contact. This extended 60-day period takes into account the potential delays Covid-19 has caused for customers and agents alike.  |
| **Other relevant information** |
|  A copy of the letter has been attached below. 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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