

# Please check the residence pages on your 2020 to 2021 Self Assessment return

Our records show that you included days spent in the UK on your 2020 to 2021 tax return that you believe were for:

- exceptional circumstances (box 11 on the SA109)
- coronavirus (COVID-19) related work (box 11.1 on the SA109)

We've been seeing common errors in Self Assessment tax returns relating to boxes 11 and 11.1 on the SA109 pages.

We've seen that some customers have included days:

- in box 11 ((SA109) 'Residence, Remittance Basis etc. supplementary pages') that are more than the 60-day limit for a single tax year for exceptional circumstances
- in box 11.1 ((SA109) 'Residence, Remittance Basis etc. supplementary pages') that are more than the 57-day limit for the 2020 to 2021 tax year for coronavirus (COVID-19) related work – the period for including this is 6 April 2020 to 1 June 2020 only

## What you need to check

Please check that you:

- have not included days on your tax return that go above these limits
- meet the conditions for exceptional circumstances or coronavirus (COVID-19) related work for each day included on your tax return

If you find any errors, you'll need to amend your return and look again at your residence position.

If you've correctly reported the days and your residence position on your tax return, you do not need to do anything.

## How to check

You can find more detailed guidance on exceptional circumstances in the appendix to this letter.

You can use our online tool to check your residence position. Go to [www.gov.uk](http://www.gov.uk) and search 'tax on foreign income'.

If the online tool shows you were a UK resident, you should also amend your tax return to include all foreign income and gains. You should do this unless you're non-UK domiciled and make a claim for the remittance basis. If you're not sure if this applies to you, you may want to get help from a professional tax adviser.

## If you need to make any amendments

To amend your 2020 to 2021 tax return, please sign in to your HMRC online account. Go to [www.gov.uk](http://www.gov.uk) and search 'update tax return', then choose 'If you need to change your return'. You'll need to pay any further tax you owe, and late payment interest.

If we decide to open a compliance check and find errors in your tax return that you have not corrected, we may also charge you a penalty. We call this an 'inaccuracy penalty'. For more information about inaccuracy penalties, please read factsheet CC/FS7a, 'Penalties for inaccuracies in returns or documents'. Go to [www.gov.uk](http://www.gov.uk) and search 'CC/FS7a'.

You should also consider your residence position for the 2021 to 2022 tax year in line with the guidance in the Appendix. This tax return is due by 31 January 2023.

## Errors in previous years

If you've found errors in previous years, you can tell us now by making a voluntary disclosure. You can do this using our online Digital Disclosure Facility. Go to [www.gov.uk](http://www.gov.uk) and search 'HMRC disclosure service'. You'll need to include reference 'RESOTM2022' when making a disclosure relating to this letter.

You'll need a Government Gateway user ID and password. If you do not have a user ID, you'll need to create one. To do this, go to [www.gov.uk](http://www.gov.uk) and search 'register for online services', then choose 'register for HMRC online services'.

After you tell us you intend to make a voluntary disclosure, we'll send you an acknowledgement letter. You'll have 90 days from the date of the letter to make a disclosure, and work out and pay any tax you owe.

For more information about making a voluntary disclosure, go to [www.gov.co.uk](http://www.gov.co.uk) and search 'make a voluntary disclosure'.

## **Record keeping**

You'll need to keep records to support the information you put on your tax return. It's important that these are accurate and up to date. For information about the records you should keep for Statutory Residence Test (SRT) purposes, go to [www.gov.uk](http://www.gov.uk) and search 'RDRM12900'.

We may ask to see your records if we need to check your tax return.

## **If you need more help**

If you have an agent, we've also sent them a copy of this letter. You may want to speak to them if you're unsure of anything.

If you have any health or personal circumstances that may make it difficult for you to deal with us, please tell us. We'll help you in whatever way we can. For more information about this, go to [www.gov.uk](http://www.gov.uk) and search 'get help from HMRC if you need extra support'.

For help to fill in your tax return correctly, go to [www.gov.uk](http://www.gov.uk) and search 'self assessment', then choose 'how to get help'.

Yours sincerely

## **WMBC Wealthy**

Join the millions of taxpayers already using their Personal Tax Account to access a range of services. It takes just a few minutes to get started, go to [www.gov.uk/personal-tax-account](http://www.gov.uk/personal-tax-account) Or you can use the HMRC app.

To find out what you can expect from us and what we expect from you go to [www.gov.uk/hmrc/your-charter](http://www.gov.uk/hmrc/your-charter) and have a look at 'Your Charter'.



## Appendix

### Exceptional circumstances

A day is considered an exceptional circumstance if it meets both of the following conditions:

- you would not have been present in the UK at the end of the day other than for exceptional circumstances beyond your control that prevented you from leaving the UK
- you intended to leave the UK as soon as those circumstances allowed you to

Examples of circumstances that may be 'exceptional' are:

- National or local emergencies - for example, war, civil unrest or natural disasters
- a sudden or life-threatening illness or injury

The maximum number of days during the tax year which can be considered as exceptional circumstances is 60.

### Guidance

To find our guidance for exceptional circumstances, go to [www.gov.uk](http://www.gov.uk) and search:

- 'RDRM13200' – main guidance about exceptional circumstances
- 'RDRM11005' – guidance about exceptional circumstances related to coronavirus (COVID-19)
- 'RDRM13410' – questions and answers about how to apply the coronavirus (COVID-19) guidance

You should read the coronavirus (COVID-19) guidance together with the main guidance in RDRM13200.

The only change to the Statutory Residence Test (SRT) legislation was for a day not to be counted as a day in the UK if the individual worked in the UK on coronavirus (COVID-19) related work. For example, medical or healthcare professionals. This only applied from 1 March 2020 to 1 June 2020. This is known as the relevant period (s109 FA2020).

### Important

Please remember:

- you need to keep records and documents that support the number of days spent in the UK that you believe are exceptional circumstances
- the 60-day limit of days spent in the UK attributed to exceptional circumstances applies in each tax year. This includes days spent in the UK because of circumstances related to coronavirus (COVID-19)
- each day included in box 11 on the SA109 must meet the exceptional circumstances criteria

### Warning about scams

We're sharing this additional advice to help keep you safe.

If someone contacts you saying they're from HMRC and wants you to transfer money urgently or give personal information, never let yourself be rushed.

There are many different types of scam. Some threaten you with immediate arrest for tax evasion, others offer a tax rebate. Do not panic. We will never phone you threatening you with arrest, only criminals do that.

Take your time and check HMRC's advice about scams on [GOV.UK](http://GOV.UK) before you do anything. You can also phone us directly, but make sure you use our contact details on [GOV.UK](http://GOV.UK).

The National Cyber Security Centre has a helpful guide on how to stay secure online and protect yourself or your business against cyber crime. To find this, go to [www.cyberaware.gov.uk](http://www.cyberaware.gov.uk)



# 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. Go to [www.gov.uk](http://www.gov.uk) and search for 'HMRC Privacy Notice'.

