

Dear [title and surname from spreadsheet]

## Your Self Assessment tax return for 2021 to 2022

Our records show that although you have been registered for Self Assessment, you haven't sent us a Self Assessment tax return for the tax year 2021 to 2022.

You may need to submit a Self Assessment tax return for 2021 to 2022. You should do this if:

- you earn more than £100,000 - even if Pay As You Earn (PAYE) is applied
- you received income from property above the rent-a-room limit of £7,500, or £3,750 if someone else also got income from the same property in the same period
- you received income from self-employment, contractor work, or subcontractor work and exceeded the £1,000 trading allowance – for more information on trading allowance, go to GOV.UK and search 'expenses if you're self employed'
- you disposed of shares, property (which could include your main home if conditions for relief were not met or only partially met), or other assets - even if you gifted them
- you have dividends or savings interest – not including ISAs
- you claim tax relief on gift aid donations or pension contributions
- the High Income Child Benefit Charge applies to you
  - this means that you or your partner have an individual income that's over £50,000 and either you or your partner get Child Benefit (or someone else gets Child Benefit for a child living with you and they give you or your partner at least half of it)
- you make student loan repayments - repayments dealt with via PAYE would not need a return

Please review your tax affairs to see if you need to send us a tax return for the period ending 5 April 2022. For help and information, go to GOV.UK and search 'who must send a tax return' or 'If you no longer need to send a tax return'.

Please note this isn't a formal compliance check in to your tax affairs.

### What you need to do now

If a return was due for the tax year 2021 to 2022, please send this to us by 29 September 2024. The deadline to send us a return for the tax year 2021 to 2022 was 31 January 2023. As this date has already passed, we may charge late filing penalties, late payment penalties and interest on tax you pay late. For more information, go to GOV.UK and search 'estimate your penalty for late Self Assessment returns and payments' and 'Self Assessment returns' and select 'deadlines'.

If you don't think you need to complete a tax return, and to stop future correspondence about this, please phone us on 03000 516640. Or you can email us at [responseteam2@hmrc.gov.uk](mailto:responseteam2@hmrc.gov.uk). We will review your explanation and let you know what you should do next.

### What happens next

If you send us a tax return for 2021 to 2022, additional tax may be due. If you do owe us tax, we'll charge interest on any tax you pay late. For more information, go to GOV.UK and search 'pay your Self Assessment tax bill'.

If you don't send us your return by 29 September 2024, we'll send you a 'determination'. This is an estimate of how much tax we think you need to pay. We will do this based on the information we already have. You will legally have to pay this amount unless you send us a Self Assessment return within the normal time limits.

To register for Self Assessment, go to GOV.UK and search 'register for Self Assessment if you're not self-employed'.

## **Compliance checks**

We may carry out a compliance check in the future. We may charge you penalties if we find you have completed any tax returns inaccurately. You may be able to reduce these penalties by telling us about any mistakes before we start any checks. And by doing everything you can to help put things right.

For more information about inaccuracy penalties, go to [GOV.UK](https://www.gov.uk) and search 'CC/FS7a'.

## **More help and advice**

If you want to speak to us about this letter, please call us on 03000 516640.

If you have authorised us to deal with an agent, we have sent them a copy of this letter.

You can get help from HMRC if you need extra support. For example, if you need information in a different format or need help filling in forms. Go to [GOV.UK](https://www.gov.uk) and search 'Get help from HMRC if you need extra support'.

Yours sincerely

**Wealthy Midsized Business Compliance Officer**