

Your clients' missing Self Assessment returns for the tax year ended 5 April 2023

Our records show that we haven't received Self Assessment tax returns for the tax year ended 5 April 2023 for some of your clients. We previously sent them a notice to file with the deadline of 31 January 2024.

We would appreciate your help to make sure your clients file their Self Assessment tax returns.

How you can help

We would be grateful if you would contact any clients who haven't yet filed their Self Assessment for the tax year ended 5 April 2023 and help them file their return as soon as possible.

Some may also have outstanding returns for earlier years – they need to file these too.

Please also

- review your client list in your Agent Government Gateway account and make sure it's up to date
- record if your client no longer needs to send us a Self Assessment return.

We charge interest and penalties on late payments and late filing. If your client has a reasonable excuse, they can appeal a penalty. You can find guidance about this below.

For more information

For the legal framework for Self Assessment, go to GOV.UK and search 'self assessment legal framework'.

For guidance on who must send a tax return, go to GOV.UK and search 'who must send a tax return'.

Alternatively, go to LEGISLATION.GOV.UK and search 'Taxes Management Act 1970' and go to section 7.

For help with completing a tax return, go to GOV.UK and search 'self assessment helpsheets'.

For an overview of penalties, including late filing, go to GOV.UK and search 'HMRC penalties overview'.

To find out what service and standard of behaviour you can expect from us, go to GOV.UK and search 'HMRC Charter'.

If you need to contact us about this letter

Please email us at agentcompliance@hmrc.gov.uk with the subject heading 'Tax Agents Clients Missing SA Returns'.

Yours faithfully,

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