



Web www.gov.uk

Date

Ref

Dear XXX,

Declaring your income

We have information that suggests you were contracted to carry out deliveries between April 2023 and April 2024. We need to know about any income you earned from this.

Our records show you weren't paid through Pay As You Earn (PAYE) for this work and you don't have a live Self Assessment record.

You must register for Self Assessment and fill in a tax return if you're:

- self-employed (a sole trader), earning more than £1,000 per year
- a partner in a business partnership

The deadline to register for Self Assessment has passed. However, you must still register to get your Unique Tax Reference (UTR). This is because you need a UTR to complete a return for this tax year.

What you need to do

You need to follow the steps below.

1. [Register](#) for Self Assessment. More help and information about Self Assessment, such as videos and our digital assistant can be found [here](#).
2. Once you have registered you will receive a UTR, and a 'Notice to File' letter. This will confirm the date you must submit your tax return. For more help, you can watch our [YouTube video](#).

3. If you owe tax for the year ending 5 April 2024, you must pay it by 31 January 2025. You can make a payment as soon as you have your UTR – you don't have to wait until you've submitted your return.
4. If you haven't registered for Self Assessment and declared your income for previous years, you'll need to make a disclosure using the [Digital Disclosure Service](#). Choose 'Make a voluntary disclosure to HMRC' and follow the instructions.

If you don't register and declare your income

We may decide to carry out checks on individuals who do not register and submit Self Assessment returns for any income earned. If we find you should have been registered but haven't, we'll treat any disclosure you make after this as a 'prompted disclosure'. This may affect any penalties we may charge.

More information on penalties is included in [CC/FS11 Compliance checks: penalties for failure to notify](#).

We'll charge late payment interest on any tax not paid by 31 January. For more information about late payment interest go to [GOV.UK](#).

If you need extra support

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 [GOV.UK](#). Advice on how to get support if you need information in a different language is also available on this [webpage](#).

If you have an adviser acting for you, you may want to show them this letter. We haven't sent them a copy.

Yours sincerely

[Signature]

[HMRC charter](#) can be used to find out what you can expect from us and what we expect from you.