

## **Please check your clients' Self-Assessment Tax Returns for potential errors for year ended 5 April 2023**

We're writing to you as part of our work to help tax agents maintain compliance standards.

We've been checking your clients' Self Assessment tax returns for year ended 5 April 2023. We've found that in some cases, what they've declared doesn't match either:

- P14 and P11D details their employers have given us
- information we have about their Child Benefit.

We'd like to call you in the next few weeks; to let you know which clients' returns we think may need amending.

If you'd prefer to engage sooner my phone number and e-mail address are at the top of this letter.

This isn't a formal enquiry or compliance check. We want to help you get your clients' tax right.

### **What we need you or your clients to do once we've spoken**

1. We will provide you with a list of your clients highlighting the potential discrepancies. This can be done by email once email protocol is agreed. Please review these clients' returns and make a voluntary amendment to correct any mistakes. We won't charge penalties for returns amended this way, but we will charge statutory interest on any tax not paid on time.

The deadline to amend these returns, is **31 January 2025**.

2. Then, email us a spreadsheet showing:
  - which returns you've amended
  - any returns you haven't amended, and why.

If we don't receive any voluntary amendments, we'll review each case and take the relevant enquiry action.

We may also charge your clients a penalty on tax they owe.

### **How to contact us:**

- Call us on the number at the top of this letter and quote the case reference CFSS-XXXXX
- Email us at [\[insert email address\]](#) – please first read the enclosed document, '*Corresponding with HMRC by email*'. Then confirm, in writing, that you and your clients:
  - understand and accept the risks of using email
  - are content for financial information to be sent by email
  - are content for us to send you attachments.

### **More information regarding enquiry action can be found at the following:**

Go to GOV.UK and search:

- 'Compliance checks', for help and support
- 'CC/FS7a', for a factsheet about penalties for inaccuracies

- 'CC/FS11', for a factsheet about penalties for not telling us about something that affects your tax.