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Tax Reference PX 21 26 19 D
Employer Reference 073/01/S5194
Date 06 APRIL 2014
Issued by
SELF ASSESSMENT
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Telephone 0845 900 0444

It's time to complete your tax return

Tax year 6 April 2013 to 5 April 2014

We are sending you this letter as you must, by law, send us:

- your tax return, even if you don't owe any tax or have already paid all the tax you owe
- any documents or information we ask for on the tax return.

Your tax return must be correct. If it is not, you may have to pay a penalty.

If you don't think you need to complete a tax return for this year go to www.hmrc.gov.uk/yourtaxreturn to check.

Deadlines for sending your tax return

You must make sure we receive your tax return by:

- **31 October 2014** if you use **paper** (or three months after the date of this letter if that's later)
- **31 January 2015** if you file **online** (or three months after the date of this letter if that's later).

You will have to pay penalties if you don't file your tax return by these deadlines.

If you owe less than £3,000 tax for 2013-14 and you want us to collect it through your 2015-16 PAYE tax code you must file online by 30 December 2014.

Sending us your tax return

Filing online

- If you have not sent a tax return online before go to www.hmrc.gov.uk/registeronline to register. You'll need your Unique Taxpayer Reference (UTR) number. Once you have signed up, we will send you an Activation Code. This can take **seven working days** to arrive by post so **please sign up now**
- If you already send your tax returns online go to www.hmrc.gov.uk/login
- If you want to file a **Partnership Tax Return, Trust and Estate Tax Return** or **Residence, Remittance etc.** page online, you will need to buy low-cost commercial software. For more information go to www.hmrc.gov.uk/sa/software

How to get a paper tax return

If you want to use a paper tax return you will need to print a copy from our website, go to www.hmrc.gov.uk/selfassessmentforms

Please show this notice to your tax adviser, if you have one.

Phone our helpline for large print, audio and Braille formats.

Penalties for filing late

- **One day late** - you will have to pay a £100 penalty even if you don't owe or have already paid any tax. If you miss the 31 October paper deadline you must file online by 31 January to avoid a penalty.
- **Three months late** - you will also have to pay daily penalties of £10 a day, up to £900.
- **Six months late** - a penalty of 5% of the total tax due for this year or £300, whichever is greater.
- **Twelve months late** - a further penalty of 5% of the total tax due for this year or £300, whichever is greater. Your total penalties will have built up to at least £1,600.

If you are in a partnership and the Partnership Tax Return is late, **each partner** has to pay penalties. This is on top of any penalties for filing your own tax return late.

Benefits of filing online

- It is a secure 24-hour service.
- You can save what you have done and go back to it.
- You can correct any mistakes.
- It works out the tax for you.
- You know instantly that we have received your tax return.

If you need more help

- Go to www.hmrc.gov.uk/sa or use the help  icons as you go through your tax return online.
- Phone our Self Assessment Helpline on **0300 200 3310**. For our opening hours go to www.hmrc.gov.uk/contactus

