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Case Ref

Dear Sir or Madam

Guidelines for Compliance - GfC13, 'Help ensuring documents filed with HMRC are correct and complete'

We're writing to let you know about new guidelines we've published. They aim to help you make sure any returns or other documents you send us are correct and complete. We also want to make you aware of your obligations when making a declaration to us.

We want to help you to reduce the risks of:

- compliance checks
- having unexpected taxes and duties to pay
- penalties for any inaccuracies

What you need to do

- 1 Please read Guidelines for Compliance GfC13, 'Help ensuring documents filed with HMRC are correct and complete' - **www.gov.uk/government/publications/help-ensuring-documents-filed-with-hmrc-are-correct-and-complete-gfc13**
Or go to GOV.UK and search 'Guidelines for Compliance', then select 'GfC13' under 'Cross tax'.
- 2 Complete the anonymous survey. Go to <https://forms.office.com/e/Th2kFzyWae>
To confirm this is genuine, go to GOV.UK and search 'check genuine HMRC contacts' and choose 'Help ensuring documents filed with HMRC are correct and complete'.
The survey will help us understand if the guidelines are clear, if you've understood them, and if you've taken any action as a result.
When prompted to select a 'group' at the start of the survey, please input code Violet.

Your obligations when making a declaration

When you send us a tax return or other document, we usually ask you to sign a declaration to confirm it's correct and complete.

If you need extra support, for example if you have a disability, a mental health condition, or do not speak English/Welsh, go to www.gov.uk and search for 'get help from HMRC'.
Text Relay service prefix number – 18001

If you sign, this means you believe it contains all the required information. In our view, if you apply any legal interpretation, it must be based on all relevant facts. Also you must have good reason to think it would be found correct by the courts or a tribunal, to the best of your knowledge.

You'll find more about this in GfC13.

If you use a tax adviser or agent

You may have a tax adviser or agent who helps you prepare or submit your tax returns or other documents. However, it's still your responsibility to make sure they're correct. You must give your adviser all the relevant facts and believe your position is correct in both fact and law.

For more information, please read the sections 'Make sure documents are correct and complete' and 'Recommended approach to professional advice' of GfC13.

You can ask your adviser if their advice supports our view of making correct declarations.

If you're not sure if a tax return or document is correct

If you've made best efforts to make sure your return or document is correct but can't be sure, please tell us when you submit it.

For more information, please read sections 'Help to resolve remaining uncertainty' and 'What to do if you have an unresolved uncertainty' of GfC13.

Penalties

If you submit a return or document you don't reasonably believe to be correct, we'll take this into account when we consider charging penalties for inaccuracies.

For more information about inaccuracy penalties, go to GOV.UK and search 'HMRC Compliance Factsheets', then choose 'CC/FS7A' under 'Penalties'.

If you have a tax adviser, you may want to show them this letter.

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 and search 'get help from HMRC if you need extra support'.

Yours sincerely

HM Revenue and Customs

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

If you need to contact us, we may ask you for the Unique Taxpayer Reference and your contact details. Please have this ready.