Dear XXXXX

Please check your claim for Double Taxation Relief

On your Self Assessment tax return for the year ended 5 April 2025, you claimed Double Taxation Relief (DTR). We're writing to ask you to review the guidance and consider the conditions for DTR before you submit your return for the year ended 5 April 2026.

This letter isn't a compliance check. We see a lot of mistakes on DTR claims, so we want to help you get this right and give you the opportunity to correct any mistakes.

What you need to do

Before you submit your tax return, please take these steps:

1. Complete help sheet HS302 for dual residents or HS304 for non-residents and attach it to your return – or both if you need them.

2. Make sure Box 21 (for HS302 figures) and Box 22 (for HS304 figures) of your SA109 supplementary pages have the correct figures. They should only show UK tax deducted from income that's fully or partially relieved under a Double Taxation Agreement.

3. Have evidence available to support your claim, such as:
    - a certificate of residence
    - proof of the type of income you received
    - proof of the UK tax figure you included in Box 21 or Box 22 of the SA109.

    .
4. Check you haven't claimed treaty relief for income where it's generally not available – for example, UK rental income. For more about treaty relief, go to GOV.UK and search 'HS304'.

If you've submitted your Self Assessment return and you're satisfied it's correct, you don't need to do anything.

Correcting earlier returns

You can amend your tax return for the tax year ending 5 April 2025 if you've made any errors. Either:

- log on to your HMRC online account – go to GOV.UK, search 'Self Assessment tax returns', then choose 'if you need to change your return'
- write to us at our address at the top of this letter.

Please make sure you do this before 31 January 2027.

Changes to your tax return may mean you need to pay more tax, or you could be owed tax. We charge interest on late payments. If you've paid more tax than you should, we may pay interest on any amounts we pay back to you.

For more information, go to GOV.UK and search 'Self Assessment tax return corrections'.

Penalties

If your returns are incorrect or you haven't paid enough tax, we may charge you a penalty.

We'll treat any disclosure you make from now on about DTR as 'prompted'. This may affect any penalties you have to pay if we open a compliance check. For more information about inaccuracy penalties, go to GOV.UK and search 'CC/FS7a'.

We can reduce the amount of any penalty we charge you if you help us when making a disclosure.

More information about DTR

Go to GOV.UK and search:

- 'residence and foreign income and gains SA109' for the supplementary pages for your tax return
- 'HS304' for our DTR help sheet for non-UK residents
- 'HS302' for our DTR help sheet for dual residents
- 'tax treaties' for a country-by-country list of the UK's tax treaties.

Contacting us

If you want to talk to us about this letter, you can:

- write to the address at the top of the letter
- email us at wmbcupstreamresponseteam5@hmrc.gov.uk – please first read the enclosed factsheet and confirm to us you accept the risks of using email.

If you contact us, please quote the CFSS reference at the top of this letter.

If you've authorised us to deal with your agent, we've sent them a copy of this letter.

Yours sincerely

Wealthy Midsized Business Compliance Officer

(DCS1 will be enclosed)

HM Revenue & Customs

Corresponding with HMRC by email

Use the following information to decide whether you want to deal with us by email. We take the security of personal information very seriously. Email is not secure, so it's very important that you understand the risks before you email us. We will not deal with you by email unless you tell us you accept the risks of doing so.

About the risks

The main risks associated with using email that concern HMRC are:

- confidentiality and privacy – there's a risk that emails sent over the internet may be intercepted
- confirming your identity – it's crucial that we only communicate with established contacts at their correct email addresses
- there's no guarantee that an email received over an insecure network, like the internet, has not been altered during transit
- attachments could contain a virus or malicious code

How we can reduce the risks

We'll desensitise information, for example by only quoting part of any unique reference numbers. We can also use encryption. We're happy to discuss how you may do the same but still give the information we need.

If you do not want to use email

You may prefer that we do not respond by email, for example because other people have access to your email account. If so, we're happy to respond by another method. We'll agree this with you either by telephone or in writing via post.

If you do want to use email

If you would like to use email as one of the ways HMRC will contact you, we'll need you to confirm in writing by post or email:

- that you understand and accept the risks of using email
- that you're content for financial information to be sent by email
- that attachments can be used

If you are the authorised agent or representative, we'll need you to confirm in writing by post or email that your client understands and accepts the risks.

Also:

- send us the names and email addresses of all people you would like us to use email with - you, your staff, your representative, your agent, for example
- confirm you have ensured that your junk mail filters are not set to reject and/or automatically delete HMRC emails

How we use your agreement

Your confirmation will be held on file and will apply to future email correspondence. We'll review the agreement at regular intervals to make sure there are no changes.

Opting out

You may opt out of using email at any time by letting us know.

More information

You can find more information on HMRC's privacy policy. Go to www.gov.uk and search 'HMRC Privacy Notice'.