|  |  |  |
| --- | --- | --- |
|  |  | **Indv and Small Business Compliance** |
|  |  |  | Complex and AgentsISBC Direct Tax Repayment CredibilityHM Revenue and CustomsBX9 1QE |
| Mr A Taxpayer123 Tax LaneTax Town |  |  |
|  |  |
| **Phone** | 0300 200 3310 |
|  |  |  |  |
| **Web** | www.gov.uk |
|  |  |  |  |  |
|  |  |
|  |  |  |
|  |  |  |
| **Date** XXX |  |  |  |
| **Our Ref** ISBC/LIVAAS/SURF2/[UTR] |  |  |  |

Dear XXX

We need you to verify your Self Assessment repayment claim

Thank you for confirming that you submitted an Income Tax Self Assessment repayment claim. As part of our security procedures we verify a number of returns to make sure that the repayment amount claimed is correct. This is not a check into your Self Assessment Return under Section 9A.

|  |
| --- |
| Please let me have all of the information and documents I have asked for in this letter within the next 30 days. If you cannot do this, please let me know. If you do not reply, we will remove you from Self Assessment. We will also carry out additional checks if you have claimed a grant under the Self-Employment Income Support Scheme. This could delay or stop you from receiving a payment. |

This letter is not proof of your identity.

What I will be checking

I will be checking your identity and your tax records for [enter tax year dd mm yyyy].

What you need to do now

You must:

* complete and return the attached R38 tax claim form – please make sure you complete it in full
* send me a recent bank or building society statement which shows the account number you stated in your tax return - if you do not have a bank or building society account, please confirm this in writing
* send me proof of your address – send one of the documents from ‘List A’ below
* send me proof of your identity – send 2 further documents from ‘List B’ below

List A

Please send me (1 of the following to confirm your address):

* a household utilities bill, such as gas, electric, water or fixed line telephone (but not for a mobile phone) - it must be no more than 3 months old and show your name and current address
* a copy of your full UK photo-card driving licence with signature shown (or pre-1998 paper driving licence) - the licence must be valid and current, we do not accept provisional licences as proof of address
* a bank, building society, or credit card statement - it must be no more than 3 months old and show your name and current address
* a local authority tax bill or council tax bill for the current year, showing your name and current address
* a copy of your local authority or housing association rent book/card or tenancy agreement for the current year showing your name and current address
* a benefits or pensions notification letter confirming your right to the benefit
* a copy of your Northern Ireland Voter’s Card showing your current address
* a solicitor’s letter confirming a recent house purchase or land registry confirmation (in this case, proof of previous address will also be needed)
* a copy of your NHS Medical Card or a letter from your GP’s practice confirming your registration with the surgery
* an original mortgage statement from a recognised lender issued in the last full year

If you cannot send me one of the documents from the list above, I will consider other documents showing your name and current address. I can do this as long as they are from a recognised company or organisation and have been issued within the last 12 months.

List B

Please send me a copy of (2 documents from the following list to confirm your identify):

* your current, valid full passport,
* this must show: your nationality, place and date of birth, passport number, expiry date, photograph and signature
* your current, valid UK photo-card provisional driving licence
* any Residence Permit issued by the Home Office to Non-EU Nationals on sight of your own country’s passport
* your EEA member state national identity card
* your HM Forces ID Card
* your firearms certificate or shotgun licence
* your birth certificate
* your adoption certificate

You do not need to send me original documents, but the copies you send must be good quality and in colour (if possible). If you do not send good quality copies, I will ask you to send the original documents.

Other information

I also need other information to confirm your identity.

If you have worked under the Construction Industry Scheme (CIS) I need:

* copies of all payment and deduction statements you received during the year ending 5 April [user to enter yyyy]
* the names and addresses of the contractors you worked for
* bank statements showing all payments received from contractors during the year ended 5 April [user to enter yyyy]

If you have been employed you need to:

* send your P60 certificate and any P45 certificates you may have received during the year ending 5 April [user to enter yyyy]
* confirm that you have evidence for any tax relief you have claimed for expenses (such as receipts, invoices and bank statements)

Please also complete and send a copy of the attached repayment questionnaire.

Registering for the Construction Industry Scheme (CIS)

If you work under CIS, it is important that you register for the scheme. This is because it will help to make sure any deductions are correctly shown on your tax record. If you do not register, it may delay your current claim and any future repayment claims. If you work under CIS and have not already registered, go to **www.gov.uk/what-you-must-do-as-a-cis-subcontractor/how-to-register**

Completing my check

Once I have completed my security check, I will let you know if you are due a repayment of tax or if there is any additional tax for you to pay. If I have to make any changes to your return, I will fully explain these to you at the time.

We pay interest on any amounts we owe you. And we charge interest on any extra tax that needs to be paid.

What will happen if you do not reply?

As part of our security procedures, we have already removed the repayment credit that was shown on your Self Assessment statement. We will not make any repayment that may be due until you have done everything this letter asks.

If you do not reply, we will:

* remove you from Self Assessment
* ask you to pay back any repayment for the year ending 5 April [user to enter yyyy] , if you have already received one

If you write to us about this matter, you must:

* quote the full reference number at the top of this letter, ISBC/LIVAAS/SURF2/[UTR]
* send any evidence with a covering letter to the address at the top of this letter

If you do not quote the reference number, it could delay us dealing with the information you send us.

Yours sincerely

**ISBC/AAS Compliance Team**

|  |  |  |
| --- | --- | --- |
| HMRC14-ENG-blk-35mm-CPS |  | Repayment questionnaire  |
|  |  |
|  |

|  |  |
| --- | --- |
| **Name:** | Taxpayer’s name |
| **NI number:** |  |
| **UTR:** | Taxpayer’s UTR |
|  |  |

Please read each question carefully.

If you need to give further information, please make sure it is full and complete. This will help me complete my check of your repayment claim.

| About submitting your returns |
| --- |
| 1 | Did you personally submit your tax return for the tax year [DD MMMM YYYY]?

|  |  |  |
| --- | --- | --- |
| No |  | Who submitted your tax return? Please give their full name and addressAddressPostcodeDid they ask you to give them your records so they could submit your return?NoYes |
|  |  |  |
| Yes |  | Did anyone help you to complete the tax return?

|  |  |  |
| --- | --- | --- |
| No |  | , |
|  |  |  |
| Yes |  | Please give their full name and addressAddressPostcodeDid they charge you a fee or percentage of the repayment?

|  |  |  |
| --- | --- | --- |
| Fixed fee |  | Enter amount00£• |
|  |  |  |
| Percentage |  | Enter percentage % |
|  |  |  |
| No fee or percentage |  |  |

 |

 |

 |
| 2 | Was the tax return submitted using your online account with HMRC?

|  |  |  |
| --- | --- | --- |
| No |  |  |
|  |  |  |
| Yes |  |  |

 |
| 3 | **Have you ever given your HMRC or Government Gateway user ID and password to anyone else so they could submit your tax return?** (Do not give your ID or password details below)

|  |  |  |
| --- | --- | --- |
| No |  |  |
|  |  |  |
| Yes |  | Enter their name |

 |
| 4 | Before submitting the tax return, were you satisfied the figures were accurate?

|  |  |  |
| --- | --- | --- |
| No |  |  |
|  |  |  |
| Yes |  |  |

 |

| Repayment details |
| --- |
| 5 | Did you authorise anyone to receive the repayment on your behalf?

|  |  |  |
| --- | --- | --- |
| No |  |  |
|  |  |  |
| Yes |  | Please give their full name and addressAddressPostcodeWhat is your relationship/connection to your repayment nominee? |

 |

| Additional information |
| --- |
| 5 | Please enter any additional information about submitting your return or repayment details that you think might help me with my check. Continue on a separate sheet if necessary.

|  |
| --- |
|  |
|  |
|  |
|  |
|  |
|  |
|  |
|  |  |  |

 |

| Declaration |
| --- |
| 6 | Please make sure you have answered all the relevant questions. Then sign and date below and return the questionnaire to me, with all of the information and documents I have asked for in my enclosed letter.Signature Date  |

|  |  |  |
| --- | --- | --- |
| HMRC14-ENG-blk-35mm-CPS |  |  Form R38 |
|  |  |
|  |

Claim for refund of overpaid Self Assessment tax

Date received by HMRC: user to enter date refund request received

What to do now

Please fill in and sign this form using capital letters and return it to the address shown at the top right of page one.

|  |  |  |
| --- | --- | --- |
| Details of claimantSurnameFirst names(s) |  | AddressAddressPostcode |

|  |  |  |
| --- | --- | --- |
| ClaimI claim repayment of the amount overpaid by me.Claimant’s signatureDate DD MM YYYY |  | We’ll usually send your repayment direct to you or your nominee’s bank or building society account – please include in the ‘Authority’ and ‘Bank details’ sections below, the:* name and address of the nominee
* account name and number, if appropriate
* branch sort code

If you or your nominee does not have a bank account, we can arrange repayment in the form of a payable order. You or your nominee will need to open a bank or building society account in order to cash it. If the repayment is to go to your nominee by payable order, enter the nominee’s name and address in the ‘Authority’ section below. |
| AuthorityI authorise (tick as appropriate)

|  |  |
| --- | --- |
|  | Nominee |
|  |  |
|  | Agent |

Enter the name of the account holder or theperson who’ll receive the payable orderEnter the address of the account holder or theperson who’ll receive the payable orderAddressPostcodeto receive the amount due on my behalf. |  | Agent’s reference, if appropriateClaimant’s signatureDate DD MM YYYY |

|  |  |  |  |  |  |  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- |
| Bank detailsTick the box which applies to you

|  |  |
| --- | --- |
|  | The account is in my name |
|  |  |
|  | The account is in my nominee’s name |
|  |  |
|  | The account is in my agent’s name |

Name of the account holderName of bank or building society |  | Bank or building society account numberBranch sort code−−Address of bank or building society where account is heldAddressPostcode |

|  |  |  |
| --- | --- | --- |
| HMRC14-ENG-blk-35mm-CPS |  |  |
|  |  |
|  |

Important information: Supporting customers during the Coronavirus
(COVID-19) situation

The Coronavirus (COVID-19) situation continues to change. We’re following government advice and are

regularly reviewing our processes. This information sheet tells you what we’re doing to support our customers.

If you need more help

If you have any health or personal circumstances that may make it difficult for you to deal with us, please tell us. Our contact details are at the top of the enclosed letter. We’ll help you in whatever way we can. For more information about this, go to www.gov.uk and search for ‘get help from HMRC if you need extra support’.

Paying tax

We know the Coronavirus (COVID-19) situation has affected many people’s personal and business finances. So, we want to help customers work out the best way of paying any tax they owe.

By paying tax you owe, you’ll be helping to fund the vital public services that we all rely on. And you’ll help the economy recover as quickly as possible.

Paying now will make it easier for you to manage your tax payments in the future. It might also help you manage your cash-flow.

If you can pay now

If you owe tax, and you can pay it now, we recommend that you pay electronically. To find out how to pay, go to www.gov.uk and search for ‘paying HMRC’. Then select the type of tax you need to pay and follow the step-by-step instructions.

If you cannot pay now

If you cannot pay tax because of Coronavirus (COVID-19), you may be able to delay some tax payments without having to pay a penalty. You can delay your:

* VAT payments due before 30 June 2020 – you have until 31 March 2021 to pay these
* Self Assessment payment on account due in July 2020 – you have until 31 January 2021 to pay this

For more information, go to www.gov.uk and search for ‘if you cannot pay your tax bill on time’.

If you think you’ll have problems paying any other tax bills, please tell us as soon as possible. We’ll work with you to agree payment arrangements that you can afford. We’ll do everything we can to help you.

To talk about your payment options, phone us now on 0800 024 1222. We have a team of experienced advisers who are here to help.

More time to appeal or ask for a review

Because of the Coronavirus (COVID-19) situation, we’re now giving our customers more time to appeal or ask us for a review if they disagree with a decision we’ve made.

We normally allow 30 days to appeal or ask us for a review. However, we know this might not be long enough at the moment. So, for now, we’re giving customers an extra 3 months.

If we send you something that says you can appeal to us or ask for a review:

* within 30 days – you now have 3 months and 30 days
* by a certain date – you now have an extra 3 months after that date