



## **Support your clients to include all their sales in tax returns**

We need your help to remind your clients in the hot food retail business sector to include all sales in their returns. We know businesses can make mistakes when sending us tax returns.

We regularly receive data from card payment providers and online intermediaries who deal with food order and delivery services. We use this data to help make sure the tax returns we receive are accurate.

If any of your clients in this sector are no longer trading, please ask them to let us know so we can update our records.

### **Next steps**

#### **Step 1: Identify any of your clients in the food order or delivery sector using card payment providers or online intermediaries**

We can give you a redacted list of your clients who we think this applies to.

If you want us to send you this information by email, please read the enclosed factsheet, 'Corresponding with HMRC by email'. Then please send an email to the address at the top of this letter confirming you've read, understood and agree to the use of email.

If you'd prefer us to send these details by post, please email us to let us know.

#### **Step 2: Work with any affected clients to check their future returns are accurate and complete**

Please check that your clients' future VAT, Income Tax and Corporation Tax returns include all sales, whether they're paid by cash, card or any other method. You need to make sure all VAT returns are sent to us and any tax is paid on time.

If your clients have sent us their VAT returns in the last 2 weeks, they don't need to do anything else.

#### **Step 3: Amend affected clients' previous tax returns**

Please check that your clients' previous tax returns include all sales.

If previous returns haven't included all sales, you can send us an amended return. This includes VAT, Income Tax and Corporation Tax returns within the relevant return amendment deadline.

To amend:

- VAT returns, go to GOV.UK and search 'VAT return error'
- Self Assessment return(s) for Income Tax, go to GOV.UK and search 'self assessment', then choose 'if you need to change your return'
- Corporation Tax return(s), go to GOV.UK and search 'company tax', then choose 'making changes'

We can charge penalties or surcharges on late or incorrect returns, and interest on late payments.

#### **Step 4: Help your clients pay any amount due**

If your clients owe any VAT, they can pay online. To do this, they need to go to GOV.UK and search 'pay your VAT bill'.

For Self Assessment return(s) for Income Tax, go to GOV.UK and search 'self assessment', then choose 'pay your Self Assessment tax bill'.

For Corporation Tax return(s), go to GOV.UK and search 'Company Tax Returns', then choose 'Pay your Corporation Tax bill'.

For information about:

- surcharges and penalties, go to GOV.UK search 'send a VAT return' and choose 'late returns and payment'
- Self Assessment penalties, go to GOV.UK search 'Self Assessment tax Returns' and search 'late returns and payment'
- Corporation Tax penalties, go to GOV.UK search 'Company Tax Returns', then choose 'Making changes ' and 'Penalties for late filing'.

#### **More information about VAT**

For information about:

- what VAT records your clients must keep and how to keep them, go to GOV.UK and search 'VAT record keeping'
- Making Tax Digital for VAT, go to GOV.UK and search 'VAT Notice 700/22'
- Making Tax Digital penalties, go to GOV.UK and search 'How to avoid a penalty for Making Tax Digital for VAT'

To find out about the standards tax agents are expected to follow, go to GOV.UK and search 'the standard for agents'. For information about the service and standard of behaviour you can expect from us, go to GOV.UK and search 'HMRC Charter'.

If you need to contact us about this letter, please email [agentcomplianceteam@hmrc.gov.uk](mailto:agentcomplianceteam@hmrc.gov.uk) with the subject heading 'VAT Hot Food Sales'.

If you contact us, we can deal with you more quickly if you quote our reference number and provide a daytime phone number.

Yours faithfully

#### **Agent Compliance Team**

HM Revenue and Customs

Join the millions of taxpayers already using their Personal Tax Account to access a range of services. It takes just a few minutes to get started, go to [www.gov.uk/personal-tax-account](http://www.gov.uk/personal-tax-account) Or you can use the HMRC app.

To find out what you can expect from us and what we expect from you, go to [www.gov.uk](http://www.gov.uk) and search 'HMRC Charter'. For the standards tax agents are expected to follow, go to [www.gov.uk](http://www.gov.uk) and search 'the standard for agents'.



# 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.

Please 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](http://www.gov.uk) and search 'HMRC Privacy Notice'.