

Possible P14/P11d or High-Income Child Benefit Restriction discrepancies in your clients 2021-2022 returns

I am writing to you as part of an ongoing work programme within HMRC to engage with Tax Agents to maintain compliance standards.

We have identified discrepancies in some of your clients returns that you submitted for 2021/22 compared to the information submitted by your clients' employers or with the information held on HMRC's systems around Child Benefit.

We're writing to ask you to review these returns and for either you or your client to make a voluntary amendment.

We will aim to contact you in the next 3 weeks when further details can be provided, or you can contact us before to arrange a time and date for a call.

This isn't a formal enquiry or compliance check. We want to work with you to help you get tax right for your clients.

What you need to do

The amendment deadline for 2021/22 ITSA returns is 31/01/2024. I appreciate that you will soon be starting to submit 2022/23 ITSA returns and therefore to aid workload management we will agree a date for submitting any voluntary amendments when we speak.

- If voluntary amendments are made, then HMRC will not charge a penalty.
- If no voluntary amendment is made by 31 January 2024, then HMRC will review and consider making a discovery assessment and consider charging a penalty.
- Please note interest is statutory on all liabilities that have not been paid by the relevant due date.
- Once you or your clients have amended the returns, and email protocol has been received please send us a spreadsheet via email setting out, the amendments made or any reason why no amendment is required.

If you have any questions in the meantime, please call us on the number above.

If you prefer to contact us by email

Please read the enclosed document, '*Corresponding with HMRC by email*'. We then need you to confirm in writing (post or email) that you and your clients:

- understand and accept the risks of using email.
- are content for financial information to be sent by email, and
- are content for us to send you attachments.

If you need to contact us

Please use the contact details at the top of this letter. You need to quote the case reference CFSS-XXXXX.