<u>'Get quacking' — with less than a</u> month to go

About 5.4 million taxpayers have less than a month to complete their Self Assessment tax returns before the 31 January deadline.

More than 11 million 2018 to 2019 tax returns are due back with HM Revenue and Customs (HMRC) by the end of January. Around 54% of taxpayers have already filed their returns with more than 5.6 million of those completed online (89% of the total returns filed).

See support and guidance for Self Assessment on GOV.UK.

Angela MacDonald, HMRC's Director General for Customer Services, said:

The Self Assessment deadline on 31 January is fast approaching so customers have just under a month left to file their tax returns online to avoid any unnecessary penalties. Any tax due is also payable by 31 January.

We know that can be a worry, and not only when large sums are involved, so I would urge anyone who is expecting to find it difficult to pay their tax to get in touch with us as soon as possible. We will do everything we can to help and provide practical support.

If you are completing Self Assessment for the first time or are yet to start your 2018 to 2019 tax return, there is a wide range of support and guidance available on <u>GOV.UK</u> to help at every stage of the process.

For any customers who are yet to start their 2018 to 2019 Self Assessment, <u>films and webinars</u> can help with each stage of the process, with bespoke guidance for individuals' varying circumstances, including <u>a video</u> specifically aimed at customers completing a tax return for the first time:

Help is also available on <u>GOV.UK</u> or from the Self Assessment helpline on 0300 200 3310 and on social media.

People need to complete a tax return if they:

- or their partner received Child Benefit and either of them had an annual income of more than £50,000
- received more than £2,500 in other untaxed income, for example:
 - ∘ from tips or commission
 - ∘ money from renting out a property

- income from savings, investments and dividends
- ∘ foreign income
- are self-employed sole traders and earned more than a £1,000
- are a partner in a business partnership
- are employees claiming expenses in excess of £2,500
- have an annual income over £100,000

If customers completed a Self Assessment tax return last year but didn't have any tax to pay, they still need to complete a 2018 to 2019 tax return unless HMRC has written to them to say it is not required.

Customers who are not sure if they need to file a tax return can use the following tool: Check if you need to send a tax return.

Self Assessment facts summary:

- 11,718,339 total Self Assessment returns due (11.7 million)
- 6,293,550 total Self Assessment returns filed as at 31 December 2019
- 34,488 returns filed on 31 December 2019
- 5,424,789 million returns still to file, as at 31 December 2019
- 5,630,496 million returns, as at 31 December 2019, filed online (89% of total filed)
- 663,054 million returns, as at 31 December 2019, filed on paper (11% of total filed)
- 17,080 returns filed on 1 January 2020

The penalties for late tax returns are:

- an initial £100 fixed penalty, which applies even if there is no tax to pay, or if the tax due is paid on time
- after 3 months, additional daily penalties of £10 per day may be charged, up to a maximum of £900
- after 6 months, a further penalty of 5% of the tax due or £300, whichever is greater
- after 12 months, another 5% or £300 charge, whichever is greater

There are also additional penalties for paying late of 5% of the tax unpaid at 30 days, 6 months and 12 months. Interest will be charged on all late payments.

Between 30 January and 31 January, our phone helplines shut at 8pm. Customers can contact us via Webchat until midnight both days.

Tax is automatically deducted from the majority of UK taxpayers' wages, pensions or savings. For people or businesses where tax is not automatically deducted, or when they may have earned additional untaxed income, they are required to complete a Self Assessment tax return each year.

Be aware of copycat websites and phishing scams — always type in the full online address http://www.gov.uk/hmrc to obtain the correct link to file your Self Assessment return online securely and free of charge.

HMRC uses your home address to determine whether you should be paying UK or

Welsh/Scottish Rate of Income Tax, make sure yours is up to date by accessing your Personal Tax Account or https://www.gov.uk/tell-hmrc-change-of-details

Customers can also register for HMRC's <u>help and support email service</u> or by going to GOV.UK and searching 'HMRC videos, webinars and email alerts'.