## <u>Need to do a tax return for the first</u> <u>time? Tell HMRC by 5 October</u>

HM Revenue and Customs (HMRC) is reminding customers who need to complete a tax return for the 2021 to 2022 tax year to let HMRC know by 5 October 2022. They can do this by registering for Self Assessment.

Before customers can complete their first tax return, they need to register with HMRC to receive their Unique Taxpayer Reference (UTR). Customers need their UTR to file a return. The tax return deadline for the 2021 to 2022 tax year is 31 October 2022 for those completed on paper forms, and 31 January 2023 for online returns.

HMRC is encouraging customers to plan ahead to give themselves the best chance to complete their Self Assessment on time. Customers who file early will benefit from knowing what they owe, allowing them to budget and pay at a time that suits them. If customers are due a refund, they could get it back quicker. Customers have until 31 January to pay any tax owed.

Myrtle Lloyd, HMRC's Director General for Customer Services, said:

By registering early, Self Assessment customers will have plenty of time to prepare and access all the help available to them before they start their first tax return.

Help and support is available to anyone completing a return, just search 'Self Assessment' on GOV.UK.

Customers can <u>check if they need to complete a tax return</u> by using the free online tool on GOV.UK. Customers who are new to Self Assessment for the 2021 to 2022 tax year may include:

- those who are newly self-employed and earned more than £1,000
- a new partner in a business partnership
- those who have received any untaxed income
- those claiming Child Benefit but they or their partner have an income above £50,000

Self-employed customers must also register for Class 2 National Insurance contributions.

The easiest way to complete a tax return is online. Once a customer is registered for Self Assessment, they can use their UTR to access their tax return, as well as details of their income or earnings and other financial records. Detailed information on <u>what documents are needed for Self</u> <u>Assessment</u> are on GOV.UK.

For customers who have already filed their tax return but still need to pay

any tax owed, they can visit GOV.UK to find out more about <u>the payment</u> <u>options</u>. Customers can now make Self Assessment payments quickly and securely through the <u>free HMRC app</u>. If anyone is worried about paying their tax bill, support is available on GOV.UK, for example if customers are unable to pay in full, they may be able to set up a monthly payment plan online if the tax owed is less than £30,000.

All Self Assessment customers need to be alert to the risk of criminals emailing, calling or texting claiming to be from HMRC. Scams come in many forms — some threaten immediate arrest for tax evasion, others offer a tax rebate. Contacts like these should set alarm bells ringing and HMRC advises customers to take their time and check scams advice by searching for 'HMRC scams' on GOV.UK. HMRC also urges customers never to share their HMRC login details. Someone using them could steal from the customer or make a fraudulent claim in their name.

Find out more about <u>Self Assessment</u>.

The Time to Pay service allows any individual or business who needs it, the option to <u>spread their tax payments over time</u>. Self Assessment customers with up to £30,000 of tax debt can do this online once you have filed your return.

To <u>download the free HMRC app</u>, customers can visit the App Store from their iPhone or Google Play for Android and follow the download and set up instructions from there.

You can pay your Self Assessment bill through your PAYE tax code as long as:

- you owe less than £3,000 on your tax bill
- you already pay tax through PAYE, for example you're an employee or you get a company pension
- you submitted your paper tax return by 31 October or your online tax return online by 30 December

If you received coronavirus support scheme payments, including from the Self-Employment Income Support Scheme or Coronavirus Job Retention Scheme, you will need to include details of all the payments you received during the 2021 to 2022 tax year on this year's tax return.

The government is offering <u>help for households</u>. Check GOV.UK to find out what cost of living support you could be eligible for.