



HM Revenue
& Customs

**Indv and Small Business Compliance
Complex & Agents**
ISBC Direct Tax Repayment Credibility
HM Revenue and Customs
BX9 1QE

- 0 FEB 2021

Date 3 February 2021

Dear Sir or Madam

Please find enclosed a copy of the letter that we have sent to your client,

We recognise the value of professional agents helping customers with their tax. For information about the required standards for agents, go to www.gov.uk/government/publications/hmrc-the-standard-for-agents/hmrc-the-standard-for-agents

Yours faithfully

ISBC/AAS Compliance Team

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Date 3 February 2021

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 tell me if you have any health or personal circumstances that may make it difficult for you to deal with us. I'll help you in whatever way I can. For more information about this, go to www.gov.uk and search for 'get help from HMRC if you need extra support'.

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 2020.

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

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 2020, 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,
- 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



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 2020?

No

Who submitted your tax return? Please give their full name and address

Address
Postcode

Did they ask you to give them your records so they could submit your return?

No Yes

Yes

Did anyone help you to complete the tax return?

No

Yes

Please give their full name and address

Address
Postcode

Did they charge you a fee or percentage of the repayment?

Fixed fee

Enter amount

£	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	.	<input type="text"/>	<input type="text"/>
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Percentage

Enter percentage

<input type="text"/>	<input type="text"/>	%
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No fee or percentage

About submitting your returns

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 address

Address

Postcode

What 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

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Date

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Claim for refund of overpaid Self Assessment tax

Date received by HMRC: 7 October 2020

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 claimant	
Surname	Address
<input type="text"/>	Address
First names(s)	<input type="text"/>
<input type="text"/>	<input type="text"/>
	<input type="text"/>
	<input type="text"/>
	Postcode
	<input type="text"/>

<p>Claim</p> <p>I claim repayment of the amount overpaid by me.</p> <p>Claimant's signature</p> <input type="text"/> <p>Date DD MM YYYY</p> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/>	<p>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:</p> <ul style="list-style-type: none"> • name and address of the nominee • account name and number, if appropriate • branch sort code <p>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.</p>
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Authority

I authorise (tick as appropriate)

Nominee

Agent

Enter the name of the account holder or the person who'll receive the payable order

Enter the address of the account holder or the person who'll receive the payable order

Address
Postcode

to receive the amount due on my behalf.

Agent's reference, if appropriate

Claimant's signature

Date DD MM YYYY

<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>
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Bank details

Tick 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 holder

Name of bank or building society

Bank or building society account number

<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>
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Branch sort code

<input type="text"/>	<input type="text"/>	-	<input type="text"/>	<input type="text"/>	-	<input type="text"/>	<input type="text"/>
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Address of bank or building society where account is held

Address
Postcode