

Self Assessment Inclusions and Attachments

In principle there are very few attachments and inclusions that should be sent with a Self Assessment.

Where a client has registered for Self Assessment, the return should be issued with all the correct attachments.

Where circumstances have changed a blank form can be ordered from

<http://www.hmrc.gov.uk/contactus/form-request.htm>

OR downloaded from

<http://www.hmrc.gov.uk/allforms.shtml>

There are a whole series of attachments all starting using the reference SA..... Attachments should be firmly attached to the original form.

CIS Vouchers for subcontractors MUST be included when a Self Assessment is filed. (Photocopies must be taken before posting)

When a client has a P45 for the tax year, and no employer to pass the Employer Copy onto, then the P45 can be included in the Self Assessment (this is optional).

Sometimes a note is required to explain a particular change in details.

There is a box to enable the client or agent to outline the reasons for change or explain a new detail. There has been a suggestion in the Media that in the past this box has not been looked at when the return is filed, and that the information is not actioned by the Inland Revenue. If the return is subsequently mislaid or lost and a copy is not taken by the client or agent, there is no proof of the information being disclosed.

Filing Online has changed this, since there is a box for Online returns, and any details filed Online will be captured.

A letter sent with the return will not be kept, and is not advisable.