

Self Assessment

SA100: Overview

Last Updated: 19th May 2005

The Self-Assessment form comprises of a number of parts, and is automatically sent to those registered for self-Employment and partners. It can also be sent to those liable to pay 40% tax as part of employment.

There has been a review of many self assessments, and some people have been told that a self assessment is no longer required. Where there are expenses to be refunded, as well as tax to pay the client or agent should request for either self assessment to continue or for a form P810(T) (2005).

The basic Return consists of 10 pages (without any supplementary pages).

As an Agent, small stocks of the basic return can be ordered from the order line, and always quote an Agent Reference Number.

Order Line: 0845 9000 404 Mon-Fri 8.00am-5.00pm Sat 10am-1pm

An essential part of the Agent tool kit is the Self Assessment Tax Return Guide, which is ordered through the Order line, and gives full details of each and every form and contains all the Help Sheets. Although all the details within the guide can also be found on the Inland Revenue website, it is still often easier to refer to a paper copy when working.

Where a Tax Return has not been issued, or a duplicate is needed, then the appropriate tax office will need to be contacted. It should be issued within 2 weeks of the request.

There are a considerable number of supplementary pages. Existing clients, who have previously filed a return, will have these pages as part of the document. For new clients or where client details have changed, additional pages will have to be ordered or downloaded from Forms and Guidance: -

<http://www.hmrc.gov.uk/individuals/fgcat-individualtaxreturn.shtml>

Always use the forms that relate to the correct tax year as there are often changes between one tax year and the next.

Another useful area to find additional information is: -

<http://www.hmrc.gov.uk/sa/formgloss.htm>

This Glossary gives details of what many of the forms are, and also copies of some of the key ones.

Where a client requires forms from previous tax years, these can be downloaded from: -

<http://www.hmrc.gov.uk/sa/forms/content.htm>

Make sure the correct form has been down loaded and that a UK client has not received a Welsh or Scottish form or supplementary page.