

i Contacts

Please phone:

- the number printed on page 1 of your tax return
- the Pensions Helpline on **0300 123 1079**
- the SA Orderline on **0300 200 3610** for helpsheets

or go to www.gov.uk/topic/personal-tax/self-assessment

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This guide has step-by-step instructions to help you fill in the 'Tax return for trustees of registered pension schemes'.

We answer most of your questions here. If you need more help, please phone the Pensions Helpline on **0300 123 1079**.

As this tax return can't be filed online, you must file the completed paper return by 31 January 2017. However, if you want us to do the calculation, you must file the return by 31 October 2016.

What you have received

Your 'Tax return for trustees of registered pension schemes' asks for details of the scheme's income and taxable chargeable gains.

If the scheme is not registered with HM Revenue and Customs, **don't** complete a return. Please return your notice to file, explaining why it is not appropriate to your scheme.

This guide is to help you fill in the tax return. You can also download the 'Trustees of registered pension schemes tax calculation guide' to help you calculate your tax bill (if you want to). Go to www.gov.uk and search for 'SA976'.

You are required to complete the tax return for 2015-16 even if:

- the scheme doesn't have to pay Income Tax on the income received by it or Capital Gains Tax on its gains
- there is no repayment or further repayment due to the scheme

Completion will not mean that you will have to pay any more tax than you would have had to pay without completing the tax return.

If you have prepared accounts for a 12-month period ending in the year 2015-16 but before 5 April 2016, you may complete the return based on the income and gains received during the period of those accounts. This is called the accounts basis.

The completion of the tax return on the accounts basis is a limited alternative to the statutory (6 April to 5 April) basis, to simplify administration for trustees. Any change of accounting date means you must revert permanently to completing the return on the statutory basis, that is, for the year from 6 April to 5 April each year.

If you do so, you must adopt this method on a consistent basis. If you wish to change from the accounts basis to the statutory basis, then the change in basis shouldn't result in there being periods which drop out of account.

If you haven't had accounts prepared for a 12-month period ending in the year to 5 April 2016, complete the tax return for income received in the year ended 5 April 2016. However, if this would result in a period dropping out of account, you should complete the return based on the entire period since the end of the last accounts.

You must send your return back to us on time. Otherwise, you will be liable to an initial automatic penalty of £100, and further penalties for continued delay.

You shouldn't send any other documents with your return. If we need to see scheme accounts or other records, we will ask for them.

Key dates and summary

You must, by law, have kept all records. Failure to do so could give rise to penalties.

April 2016

You receive your notice to file. You will need to:

- find your records
- fill in your return

31 October 2016

We must have received your completed tax return by this date if you want us to calculate your tax and tell you what to pay in time for the 31 January 2017 payment, if one is due.

31 January 2017

This date is important for 3 reasons. This is the date by which you must:

- let us have your completed tax return
- pay the balance of any tax you owe for 2015-16
- pay your first payment on account for the 2016-17 tax year, if appropriate

If we receive your tax return after this date, we will charge you an automatic penalty of £100 even if you have no tax to pay or you have paid all the tax you owe on time. If you pay your tax late, we will charge you interest and possibly a late payment penalty.

More about late filing penalties

If you still don't send back your completed tax return we will also charge you the following penalties:

- over 3 months late – a penalty of £10 for each additional day that it is late for a maximum of 90 days (£900)
- over 6 months late – an additional £300 or 5% of the tax due if this is higher
- over 12 months late – a further £300 or a further 5% of the tax due if this is higher, or up to 100% of the tax due if information is being deliberately withheld to prevent us from assessing your liability – this could be up to 200% if the income or gains not being declared arise outside the UK

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What you should do first

First, fill in boxes 1 to 6 on pages 2 to 4 of the tax return. Page 4 of this guide will help.

Decide if you want us to calculate the tax (or repayment) for you. If so, make sure your completed tax return reaches us by 31 October 2016. It will save you time and effort if you leave it to us.

If you miss the deadline of 31 October 2016, you will need to calculate the tax (or repayment) and make sure your completed tax return reaches us by 31 January 2017.

Don't delay doing your tax return. You don't have to wait for the deadline shown on the front of the tax return. Tackling it earlier means you will have more time to get help if you need it. Sending it earlier doesn't mean you have to pay tax any sooner.

What next?

Gather together information about the scheme's circumstances for 2015–16. For example, if accounts were prepared for a 12-month period ending within the year ended 5 April 2016, you will need these. Whether or not accounts were prepared, you will need any building society statements, dividend vouchers (but not those for UK dividends), documentation/records provided by professionals who perform services on your behalf and other financial records. Don't send these with your tax return; keep them safe.

You are now ready to fill in your tax return. Page 4 of this guide will tell you what to do, and the rest of the guide will help you fill in the boxes. If you need more help, ask us or your tax adviser.

If after sending us your tax return you find that you have made a mistake, or any details have changed, then let us know at once, otherwise we may charge you a penalty. We prefer if you let us know by letter with the correct figures and their effect on the tax charges, but otherwise you can send an amended tax return.

You must provide final figures to replace any provisional amounts as soon as you can. We may also charge you a penalty if there is unreasonable delay in providing corrected figures once they are known to you, or the tax return is incorrect because you have failed to take reasonable care. The maximum penalty can be from 30% to 100% of the additional tax due. This is the difference between the correct tax due, and the amount due on the figures provided. We can reduce this penalty, depending on what you tell us, and the help and assistance you give us to correct the error. In some circumstances we could also prosecute you for deliberate errors.

What we do

When we get your completed tax return we will use your figures to work out whether the scheme owes any tax, and if so how much, or how much we owe you. If we see any obvious mistakes – for example, in the arithmetic – we may put them right and tell you what we have done. When we process the return, we shall only be looking at the return.

We will send you our calculation of your tax, if you have asked us to do it for you. If you have calculated your tax, we will let you know if it is wrong. Later, we will send you a statement. This will explain how to pay any tax due – read the notes on page 9 of this guide.

Once we have processed your tax return we may check it. We have 12 months after we receive it to do this. We may make enquiries about your figures and ask you to send the records you took them from. We may also check your figures against any details received from other sources, such as your building society or bank.

How to fill in your tax return

Answer all the questions. If you complete a 'Yes' box, fill in the following boxes that apply to you. If the question is not applicable, go to the next one. Please:

- write clearly using blue or black ink and only in the spaces provided
- use numbers only, when you are asked for amounts
- don't include pence in the shaded boxes – round down income and gains to the nearest pound, and round up tax credits and tax deductions – for example, if building society interest is £3,500.87 after tax has been deducted, enter £3,500 in box 1.1 – round all the boxes, not just totals boxes
- don't delay sending your tax return just because you don't have all the information you need – read the notes for question 13 on page 8 of this guide

If you need help, look up the question number on pages 4 to 8 of this guide.

Pages 2 to 7

Fill in pages 2 to 7 of your tax return. Notes to help you complete them are on pages 4 to 8 of this guide and page 9 includes information about paying your tax.

If you are not sure

If a source of income is not taxable and is not specifically asked for on the tax return, don't include it on the tax return. Examples might include contributions received or the proceeds of insurance policies used to pay benefits.

If you aren't sure about the treatment of a source of income, you can enter it in the box you think is appropriate and then in the 'Additional information' box, box 13.2 on page 7, tell us what you have done and why.

Questions 7, 8 and Declaration

Remember to fill in question 7 if you have calculated the tax bill, and complete question 8 if you wish to claim a repayment.

Finally, sign and date the Declaration and send your completed tax return back to us. Don't include your financial records or accounts. Keep them safe.

Q1 Did you receive income from which UK Income Tax has been deducted?

Banks and building societies can pay interest or alternative finance receipts to pension schemes without deducting Income Tax if they believe the pension scheme to be a registered pension scheme. You may therefore find that the interest or alternative finance receipts you received in 2015–16 were received gross and shouldn't be returned here.

If you have received income which has had UK Income Tax deducted, make sure that the gross income figure you show on the form is only that portion of income which has had tax deducted from it.

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Only enter income from authorised unit trusts here if the certificate of deduction clearly shows Income Tax has been deducted. Generally, income from authorised unit trusts doesn't have Income Tax deducted, but has a tax credit attached which is not reclaimable. At question 1, enter:

- the total amount of interest or alternative finance receipts you have received from all your accounts during 2015–16 after the deduction of lower rate tax (net) (box 1.1)
- the total amount of tax deducted from that interest or alternative finance receipts (box 1.2)
- the total amount of interest or alternative finance receipts from all your accounts during 2015–16 before tax was deducted (gross) (box 1.3)

You can find the relevant figures on one of the following:

- bank or building society statement or passbook
- certificate of tax deducted provided by the company which pays interest on any loan made by the scheme

If you don't have all 3 figures, work them out as follows.

Either like this.

Tax deducted = amount **after tax** x 25%

Statement shows interest of £80 **after tax**

So tax is £80 x 25% = £20

Or like this.

Tax deducted = amount **before tax** x 20%

Statement shows interest of £100 **before tax**

So tax is £100 x 20% = £20

Only the amount of Income Tax deducted that has not already been reclaimed by you at the time this return is made and for the period covered by this return is still repayable.

If you have already reclaimed tax before you make this return, enter the amount that you have already reclaimed in box 1.4.

If none of the tax in box 1.2 has been reclaimed by you at the time you make this return, the figure of tax reclaimable now, and to be entered in box 1.5, is the same as that entered in box 1.2.

If, exceptionally, the figure to be entered in box 1.5 is a minus figure and you are calculating the tax (or repayment) due, you will need to take the following action when carrying this figure to the working sheet in the 'Trustees of registered pension schemes tax calculation guide'.

If there is tax available for repayment from box 2.4, deduct the amount shown in box 1.5 from the figure in box 2.4. If the result is a positive figure, enter it in box P14 of the working sheet in the 'tax calculation guide'. If the result is a minus figure, then enter the figure in brackets in box P14.

Q2 Did you receive income from overseas investments?

Include income in box 2.1 even if UK Income Tax has not been deducted.

You should convert income to sterling at the rate of exchange prevailing when the income arose. If you are not sure of the exchange rate to be applied, ask us or your tax adviser.

Q3 Did you receive any trading income?

If at any time in the year to 5 April 2016 the scheme carried on a trade, complete boxes 3.1 to 3.5. Income from a trade is not exempt from tax and any income shown here will be liable to tax at the trust rate. If you need help to arrive at the scheme's net profit after expenses and deductions, for example, capital allowances, ask us or your tax adviser.

Boxes 3.2A and 3.2B are for Business Premises Renovation Allowance (BPRA). BPRA gives 100% first-year allowances for the capital costs a business incurs from 11 April 2007 in converting or renovating business premises in an assisted area that have been vacant for at least a year to bring them back into business use. BPRA does not apply to certain premises, such as those to be used for farming, fisheries and aquaculture, the manufacture of imitation or substitute milk or milk products, the shipbuilding, steel, coal and synthetic fibres industries. A full list is given at www.gov.uk/guidance/business-premises-renovation-allowance-bpra

Complete box 3.3A if box 3.3 has been reduced by enhanced capital allowances for spending on designated environmentally beneficial technologies. You will find more information on this type of expenditure at www.gov.uk/topic/business-tax/capital-allowances

The scheme should have records of all its business transactions. These must be kept until at least 5 April 2021 in case we ask to see them.

Q4 Did you receive any income under a deed of covenant?

Enter the total amounts in boxes 4.1 to 4.3. Income Tax deducted from income received from deeds of covenant is not repayable.

Q5 Were any payments or charges on the pension scheme's income paid under deduction of tax?

Include in boxes 5.1 and 5.2 the total charges on the scheme's income that were paid under deduction of tax. Don't include the totals of any interest or alternative finance payments or rent etc paid under deduction of tax to anyone who lives abroad. You should include these payments in boxes 5.3 and 5.4.

Don't include payments of pensions made under PAYE, or payments under the Construction Industry Scheme, in any of the boxes in this question. You shouldn't include tax deducted by the scheme administrator. For example, you shouldn't show tax deducted from short service refunds here, but should return it under the Accounting for Tax procedures (for further details go to www.gov.uk/guidance/pension-administrators-reporting-to-hmrc). Tax deducted from trivial commutation lump sums should be dealt with through PAYE.

Q6 Did you receive any other taxable income which you have not already entered elsewhere in this return or did you make any taxable chargeable gain?

You should enter only taxable income and taxable chargeable gains in question 6. If the income or gains are exempt from tax, don't enter them here.

Enter in boxes 6.2 to 6.4 details of any taxable income of whatever nature that you have not entered elsewhere within this tax return. For example, you should enter partnership income from a property investment LLP here. Tax is due on this income at the trust rates.

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Enter the taxable amount of the chargeable gain in boxes 6.5 and 6.6 after any exemptions, losses and/or reliefs. The trustees of a registered pension scheme have half the normal annual exempt amount (for example, £5,550 for 2015–16).

Enter the net amount of chargeable gains which don't qualify for Entrepreneurs' Relief, on which you must pay Capital Gains Tax for 2015–16, in box 6.5. Chargeable gains accruing on or after 23 June 2010 are taxed to Capital Gains Tax at 28%.

Enter the net amount of chargeable gains qualifying for Entrepreneurs' Relief, on which you must pay Capital Gains Tax for 2015–16, in box 6.6. Chargeable gains accruing on or after 23 June 2010 qualifying for Entrepreneurs' Relief are taxed to Capital Gains Tax at 10%.

You should calculate the taxable amount under normal Capital Gains Tax rules. For more information on Capital Gains Tax, please read the Capital Gains Manual from page CG33000.

Q7 Do you want to calculate the tax (or repayment) due?

Calculating the tax (or repayment) is optional. If you don't answer 'Yes' to this question we shall assume that you want us to calculate the tax for you. Therefore, you must send the completed tax return to us by 31 October 2016. See page 11 of these notes if your notice to file was issued after 31 July 2016.

If you wish to calculate your tax or repayment, then complete the working sheet in the 'tax calculation guide' and copy the figures to question 7.

We need this information so that we can check that you have got it right.

Q8 Do you want to claim a repayment?

If you wish to claim a repayment, fill in boxes 8.1 to 8.12 as appropriate; we will not make a repayment without this information. We will send any repayment direct to your, or your nominee's, bank account. This is the safest and quickest method for the scheme to receive a repayment. If you don't claim a repayment, we won't send you one automatically. We will set any amount we owe you against your next tax bill.

Please note, if you have an amount to pay that is due in the near future (usually within 45 days), then we will generally set off any repayments against this liability. Also, we prefer not to make repayments of small amounts, because of administrative costs. So if the overpaid tax is below £10, we will set it against your next tax bill. But if you don't agree with this set-off, please contact us.

Complete box 8.1 if you want us to send the repayment to the scheme's bank account.

Complete box 8.2 if you want us to send the repayment to your adviser's, or other nominee's, bank account. Fill in boxes 8.3 to 8.7 to give details of your account or, if you want us to send the repayment to a nominee, give details of that nominee's account. If you want us to send the repayment to your adviser, complete box 8.8. Fill in boxes 8.9, 8.10 and 8.11 to give details of your nominee or adviser. You **must** sign box 8.12.

Please note that we reserve the right not to make a repayment to your nominee. For more information on reclaiming tax on investment income, go to www.gov.uk/guidance/pension-trustees-reclaim-tax-deducted-from-investment-income

Q9 to Q12 Pension scheme details

You must complete these questions. The information will help us keep our records up to date.

Q13 Provisional figures

Don't delay sending your tax return just because you don't have all the information you need. You must do your best to get the information, but if you can't provide final figures by the time you need to send back your return, then provide provisional figures.

Complete box 13.1 and say in the 'Additional information' box, box 13.2, which figures are provisional (refer to the appropriate box numbers on the return). It would also help us if you say in box 13.2:

- why you could not give final figures
- an appropriate date on which you expect to give us your final figures

If you use provisional figures, you must have taken all reasonable steps to get the final figures and make sure that you send them to us as soon as they are available. We could charge you a penalty if you didn't have a good reason for using a provisional figure or you didn't take sufficient care to calculate the provisional figure in a reasonable amount. We would not regard pressure of work on either you or your tax adviser, or the complexity of your tax affairs as reasons for using a provisional figure.

You must make sure that any provisional figures you do include are reasonable and take account of all the information available to you.

If you negligently submit a provisional figure which is either inaccurate or unnecessary, you may be liable to a penalty.

Estimates

In some situations you may need to provide an estimated figure which you don't intend to amend at a later date. Broadly, this will be the case when there is inadequate information to allow you to arrive at a reliable figure (for example, where the records concerned have been lost or destroyed), or while there is inadequate information to arrive at a precise figure, a reliable estimate can be made.

You should also identify any figures in your tax return which may not be very reliable; where appropriate, explain how you have arrived at the figures. If you are including an estimate which, while not a precise figure, is sufficiently reliable to allow you to make an accurate tax return, there is no need to make specific reference to it.

Q14 Declaration

Accounts

If accounts have been prepared you may, if you wish, complete the tax return based on the accounts period. Complete box 14.1 to indicate if the tax return has been completed based on the accounts for a 12-month period of account ending in the year from 6 April 2015 to 5 April 2016. If you have completed box 14.1 you must complete box 14.1A. Alternatively, complete box 14.2 if the tax return has been completed for a period ending on 5 April 2016.

This may happen either where the scheme has no accounts and completes the return on the tax year basis (6 April 2015 to 5 April 2016), or where there has been a change in the scheme's accounting period to align its end date with the end of the tax year. In the latter case, the period ending 5 April 2016 to be included in this return will be a period longer than

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12 months, so that no period falls out of account. This period of longer than 12 months may be covered either by one set of accounts for the whole period or 2 consecutive sets of accounts covering the period from the end of the accounting period ending in 2014–15 to 5 April 2016.

You shouldn't send any accounts or other records in with the return. If we need to see them, we will ask for them.

If you have filled in the tax return

Sign and date the return in box 14.3. This must be signed by a trustee of the scheme who has been nominated by the other trustees of the scheme.

If you have had the tax return filled in for you by someone else

If you have had the tax return filled in for you by someone else, acting on your behalf, you must still sign the return yourself to confirm to us that, to the best of your knowledge, it is correct and complete. This applies whether you have paid for the services of an accountant or other tax practitioner, or have simply had help from a friend or relative.

You should always allow sufficient time for checking and signing the tax return if it has been completed by someone on your behalf (particularly if you are likely to be abroad near the deadline for sending the return back to us). Failure to make appropriate arrangements could mean that you miss the deadline and we charge you penalties and interest.

Paying your tax

Your statement of account

If we receive your completed tax return by 31 October 2016, we will send you a statement showing how much tax you owe us, or we owe you, before any final payment is due on 31 January 2017. It will also explain how to pay.

If we receive your completed tax return after 31 October 2016, we can't guarantee to process it in time to let you know how much to pay on 31 January 2017. This might mean that you have to estimate how much to pay.

We will send you a payslip with either a statement of account or a reminder. If you pay too little, you will have to pay interest (and perhaps a late payment penalty). If you pay too much and have claimed a repayment, we will repay it with any interest due. If you don't claim a repayment we will set the amount due, plus any interest, against your next tax bill.

If you make payments on account

Some trustees may have to make payments on account. Each payment will normally equal one half of the previous year's tax liability (after taking off tax deducted at source and tax credits on dividends). The payments are due on 31 January in the tax year and 31 July following the tax year.

If you needed to make payments on account for the year to 5 April 2016, we will already have sent you a statement of the first payment on account due by 31 January 2016. We will send you another statement in June or July with details of the second payment on account.

If the payments on account add up to less than you owe for 2015–16, you must pay the difference by 31 January 2017. You can work out this amount by completing boxes P24 to P28 in the working sheet in the 'tax calculation guide'.

If the payments on account add up to more than the tax bill for 2015–16, we will repay the difference if you have claimed a repayment in question 8 on your tax return, or if not, we will set it against your next tax bill. When you settle your tax bill for 2015–16 by 31 January 2017, you must also pay any first payment on account for 2016–17. You must make the second payment on account for 2016–17 by 31 July 2017.

If you have asked us to calculate your tax, we will tell you how much to pay on account.

If you are calculating your tax, complete the working sheet in the ‘Trustees of registered pension schemes tax calculation guide’.

Any Capital Gains Tax included in your 2015–16 tax bill will be excluded from the calculation of your 2016–17 payments on account. If you have asked us to calculate your tax, we will exclude it from the amount we tell you to pay on account. If you are calculating your tax, the calculation excludes Capital Gains Tax when you work through the boxes to calculate your payments on account.

You can make a claim to reduce these payments if you expect your tax bill (net of tax deducted at source and tax credits on dividends) to be lower in 2016–17 than in 2015–16. The ‘tax calculation guide’ will tell you what to do if you wish to claim to reduce your payments on account. We will charge interest on late payments on account. For details read ‘If you don’t pay your tax on time’ below.

Ways to pay

You can pay by one of the following methods:

- Direct Debit
- your bank’s online or phone banking facility
- online using your debit or credit card
- at your own bank branch
- at a Post Office
- by post

For more information, go to www.gov.uk/pay-self-assessment-tax-bill

If you don’t pay your tax on time

We will charge interest on all late payments from the date the tax becomes due until it is paid. You will have to pay a late payment penalty on any tax for the year ending 5 April 2016 which is due by 31 January 2017, but is not paid by 2 March 2017. This penalty will be:

- 5% of the tax paid late
- 5% of any tax paid later than 1 August 2017
- 5% of any tax paid later than 1 February 2018

If you pay too much tax

If you don’t claim a repayment, we will take the amount we owe you, plus any interest, off your next tax bill.

If you do claim a repayment by completing the ‘Yes’ box in question 8, we will repay it, plus any interest due on the amount overpaid. Please note if you have an amount to pay that is due in the near future then we will generally set off any repayment against this liability. Also, we would prefer not to make repayments of small amounts (below £10) because of administrative costs. But if you don’t agree with these set-offs, please contact us. Our contact details are shown on the front of the ‘Tax return for trustees of registered pension schemes’.

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If your tax return is incorrect

If your tax return is incorrect and you have paid too much tax, read ‘If you pay too much tax’ on page 10.

If you haven’t paid enough tax, then we will ask for further tax. We may charge you interest from the original due date, penalties and a late payment penalty.

If the notice requiring you to make your tax return was given after 31 July 2016

If the notice requiring you to make your tax return was given after 31 July 2016, we must receive it from you by the later of 3 months after the date the notice was given or 31 January 2017.

Tax is also due by the later of these dates.

We will charge interest on any tax paid after the due date. We will also charge a late payment penalty of 5% on any tax still unpaid more than 30 days after the due date.

The notice requiring you to make your tax return is ‘given’ on the day it is delivered to you. We will normally assume, for example, for the purpose of charging automatic penalties for the late submission of your tax return, that delivery will have taken place not more than 7 days after the date of issue shown on the front of it.

If you have a complaint

Problems can usually be settled most quickly and easily by contacting Pension Schemes Services. We will always give you a contact name or number in any correspondence we send you.

If you can’t settle a matter with the person you have been dealing with, you can write to the director of Pension Schemes Services, FitzRoy House, Castle Meadow Road, NOTTINGHAM, NG2 1BD.

If the problem concerns the service you have been given by an accounts office, please write to the director of that office.

The director will look into your case and quickly let you know the outcome. For more information about our complaints procedures, go to www.gov.uk/guidance/complain-to-hm-revenue-and-customs

If you are still not happy

If the director has not been able to settle your complaint to your satisfaction, you can ask the Adjudicator to look into it and recommend appropriate action. The Adjudicator is an impartial referee whose recommendations are independent.

The Adjudicator’s address is:

The Adjudicator’s Office
PO Box 10280
NOTTINGHAM
NG2 9PF

Phone 0300 057 1111

Fax 0300 057 1212

www.adjudicatorsoffice.gov.uk

The Adjudicator’s leaflet AO1, ‘The role of the Adjudicator’ gives information about complaining to the Adjudicator.

Finally, you can ask your MP to refer your case to the independent Parliamentary and Health Service Ombudsman. The Ombudsman will accept referral from any MP, but you should approach your own MP first. Further information is available from:

The Parliamentary and Health Service Ombudsman
Millbank Tower
Millbank
LONDON
SW1P 4QP

Phone 0345 015 4033

Fax 0300 061 4000

www.ombudsman.org.uk

More information

Your rights and obligations

'Your Charter' explains what you can expect from us and what we expect from you. For more information go to www.gov.uk/hmrc/your-charter

How we use your information

HM Revenue and Customs is a Data Controller under the Data Protection Act 1998. We hold information for the purposes specified in our notification to the Information Commissioner, including the assessment and collection of tax and duties, the payment of benefits and the prevention and detection of crime, and may use this information for any of them.

We may get information about you from others, or we may give information to them. If we do, it will only be as the law permits to:

- check the accuracy of information
- prevent or detect crime
- protect public funds.

We may check information we receive about you with what is already in our records. This can include information provided by you, as well as by others, such as other government departments or agencies and overseas tax and customs authorities. We will not give information to anyone outside HM Revenue and Customs unless the law permits us to do so. For more information go to www.gov.uk/hmrc/information-charter

These notes are for guidance only and reflect the position at the time of writing. They do not affect the right of appeal.