

A Step-by-Step Guide

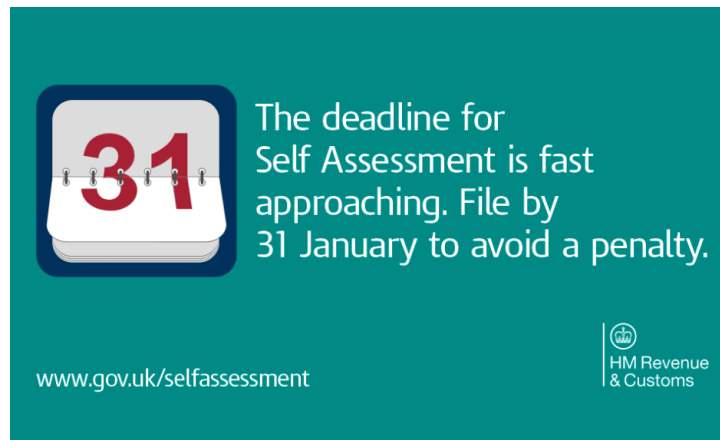
Registering for and completing a Self-Assessment Tax Return if you receive an 'at risk' letter

Scope

- Why have I received an Annual Allowance (AA) Pensions Savings 'at risk' letter?
- What do I need to do **NOW**?
- **Step-by-Step Guide 1: Registering for a Self-Assessment Tax Return**
- **Step-by-Step Guide 2: Submitting your Self-Assessment Tax Return**
- What happens next?

Why have I received an AA Pensions Savings 'at risk' letter?

- You have received this letter because you **may** be at risk of exceeding your annual tax-free pension savings limit (AA limit) of £40,000 for Tax Year 2017/18.
- The delayed announcement of this year's Pay Award left Defence Business Service (DBS) with a much shorter timeframe to identify Service Personnel who have exceeded their Armed Forces Pension Scheme (AFPS) AA limit. This delay means that some personnel **may** receive an AA notification letter too late to complete an on-line Self-Assessment Tax Return, the deadline for which is 31 Jan 19.
- **The purpose of the letter you have received is to assist you in registering for and completing a Self-Assessment Tax Return prior to the deadline so you do not receive a penalty fine from HMRC.**



What do I need to do NOW?

- If you have not registered for a Self-Assessment Tax Return previously, you should work through **Step-by-Step Guide 1: Registering for a Self-Assessment Tax Return** at slides 5 to 8.
- Once you have registered or if you have registered previously, you should go to **Step-by-Step Guide 2: Submitting your Self-Assessment Tax Return** at slides 9 to 12.



Step-by-Step Guide 1:

Registering for a Self- Assessment Tax Return

Registering for a Self-Assessment Tax Return

To register for Self-Assessment online go to the link below:

<https://www.gov.uk/log-in-file-self-assessment-tax-return>

Follow the online instructions for registration.

The statement that says 'you need to register for Self Assessment by 5 October' refers to the paper deadline, ignore and continue to register.

Home > Money and tax > Self Assessment

Register for and file your Self Assessment tax return

Contents

- File your tax return online
- Register if you're self-employed
- Register if you're not self-employed
- Register if you're a partner or partnership

Register if you're not self-employed

If you [have to send a tax return](#) and did not send one last year, you need to register for Self Assessment by 5 October.

Register now >

Home > Money and tax > Self Assessment

Register for and file your Self Assessment tax return

Contents

- File your tax return online
- Register if you're self-employed
- Register if you're not self-employed
- Register if you're a partner or partnership

Register if you're not self-employed

If you [have to send a tax return](#) and did not send one last year, you need to register for Self Assessment by 5 October.

Register now >

GOV.UK

Search

Departments Worldwide How government works
Publications Consultations Statistics Announcements

Home > Money > Personal tax > Self Assessment

Form

Register for Self Assessment

Register for Self Assessment for any reason other than self-employment.

Published 1 July 2014
From: [HM Revenue & Customs](#)

Documents

[Register for Self Assessment and get a tax return: fill in and send \(SA1\)](https://online.hmrc.gov.uk/shortforms/form/SA1)
<https://online.hmrc.gov.uk/shortforms/form/SA1>

Populate the necessary fields

Registering for Self Assessment and getting a tax return

*Indicates required information

About you

Title:

Last name or family name:

First name(s):

Previous last name or family name (if applicable):

Date last name was changed: dd/mm/yyyy

National Insurance number - enter without spaces:

If you believe that you do not need a National Insurance number you should enter 'None' in the box below. If you believe you do not require a National Insurance number you should enter 'None' in the box below.

Reason(s) for no National Insurance number:

Date of birth: dd/mm/yyyy

If you have previously registered for Self Assessment, please enter your Unique Taxpayer Reference (UTR):

Please enter your current home address below.

Address line 1:

Address line 2:

Address line 3:

Postcode:

Please enter date you moved to this address: dd/mm/yyyy

Daytime telephone number:

Email address:

Why do you need to complete a tax return?

Please tick the appropriate checkbox(es) below if any of the following reasons apply to you. Please also enter the relevant date for each checkbox ticked.

I'm a company director

Date appointed as company director: dd/mm/yyyy

I'm getting income from land and property in UK

Date income from land and property started: dd/mm/yyyy

I'm getting taxable foreign income of £300 or more

Date started receiving taxable foreign income: dd/mm/yyyy

I receive annual income from a trust or settlement

Date annual income from trust/settlement started: dd/mm/yyyy

My annual income will exceed £100,000

Date my annual income will exceed £100,000: dd/mm/yyyy

I've untaxed income which cannot be coded in PAYE

Date untaxed income received from: dd/mm/yyyy

I am due to pay High Income Child Benefit Charge as my income for Child Benefit purposes is over £50,000 and my partner or I get Child Benefit payments.

Please see help button next to the tick box to work out your income for Child Benefit purposes

If you tick that the above Child Benefit statement applies you **MUST** also enter the date the High Income Child Benefit Charge applies. Please enter the **LATEST** of :

- Tax year end date your income for Child Benefit purposes went over £50,000 OR
- Date your child benefit payments started, (if after 7 January 2013) OR
- 7 January 2013 (if you or your partner got child benefit before the new rules became effective)

Please see help button next to date box to understand "tax year end" date.

The above Child Benefit statement applies to me

Date Child Benefit payments started: dd/mm/yyyy

I have Capital Gains to pay

Tax year end date where Capital Gains are owed: dd/mm/yyyy

Any other reason?

What date does this reason apply from: dd/mm/yyyy

The above Child Benefit statement applies to me

Date Child Benefit payments started:

Date untaxed income received from: dd/mm/yyyy

I am due to pay High Income Child Benefit Charge as my income for Child Benefit purposes is over £50,000 and my partner or I get Child Benefit payments.

Please see help button next to the tick box to work out your income for Child Benefit purposes

If you tick that the above Child Benefit statement applies you **MUST** also enter the date the High Income Child Benefit Charge applies. Please enter the **LATEST** of :

- Tax year end date your income for Child Benefit purposes went over £50,000 OR
- Date your child benefit payments started, (if after 7 January 2013) OR
- 7 January 2013 (if you or your partner got child benefit before the new rules became effective)

Please see help button next to date box to understand "tax year end" date.

The above Child Benefit statement applies to me

Date Child Benefit payments started: dd/mm/yyyy

I have Capital Gains to pay

Tax year end date where Capital Gains are owed: dd/mm/yyyy

Any other reason?

What date does this reason apply from: dd/mm/yyyy

Pension Savings – Annual Allowance

Date of Letter

Declaration

I declare that the information I have given on this form is correct and complete to the best of my knowledge and belief. I will tell HM Revenue & Customs straightaway if my circumstances or plans change in a way that affects the answers I have given on this form.

Please tick the checkbox below to confirm your agreement.

I agree with the above declaration*

Full name of person completing this form:

Date: dd/mm/yyyy

After you click the 'Next' button you will see a preview page summarising the information you have provided. If this page is not displayed, please use the scroll bar to locate any missing or incorrect entries highlighted in red.

Back Next

Any other reason = Pension Savings - Annual Allowance

Put the date of the letter you received from DBS in this box

Check details

The information below will be sent to HM Revenue & Customs once you click 'Submit' at the bottom of the page. If you wish to make any changes, please click 'Back' to return to the form.

If you wish to retain a copy of this information for your records, please print this page using the browser's Print function.

Title:

Last name or family name:

First name(s):

Previous last name or family name (if applicable):

Date last name was changed:

National Insurance number - enter without spaces:

Reason(s) for no National Insurance number:

Date of birth:

Unique Taxpayer Reference (UTR):

Address Line 1:

Address Line 2:

Address Line 3:

Postcode:

Please enter date you moved to this address:

Daytime telephone number:

Email address:

I'm a company director

Date appointed as company director:

I'm getting income from land and property in UK

Date income from land and property started:

I'm getting taxable foreign income of £300 or more

Date started receiving taxable foreign income:

I receive annual income from a trust or settlement

Date annual income from trust/settlement started:

My annual income will exceed £100,000

Date my annual income will exceed £100,000:

I've untaxed income which cannot be coded in PAYE

Date untaxed income received from:

The above Child Benefit statement applies to me

Date Child Benefit payments started:

I have Capital Gains to pay

Tax year end date where Capital Gains are owed:

Any other reason?

What date does this reason apply from:

I agree with the above declaration checked

Full name of person completing this form:

Date:

Once registered you will:

- receive a letter with your 10-digit Unique Taxpayer Reference (UTR).
- be enrolled for the Self-Assessment online service at the same time.
- receive a letter within 10 working days (21 days if you are abroad) with an activation code. You will need this when you first log in to your online account.

Check all details have been entered correctly then press submit.

Step-by-Step Guide 2:

Submitting your Self-Assessment Tax Return

Submitting your Self-Assessment Tax Return

If you are already registered or once you have received your 10-digit Unique Taxpayer Reference (UTR) log on to your self assessment tax return:

<https://www.gov.uk/log-in-file-self-assessment-tax-return>

The example provided is based on the paper Self-Assessment Form (slides 11 and 12). Due to HMRC governed timelines you will only be able complete the online Self-Assessment Tax Return at this stage. The same process is applicable for the online version using the “**Additional Information**” selection.

You are only required to populate **box 21** on **page Ai4** of the “**Additional Information**” pages on the *Self-Assessment Tax Form – SA101*.

The purpose of this submission is to inform HMRC that you may have exceeded your AA limit before the 31 Jan 19 deadline. If you follow these steps and are subsequently informed by DBS that you have exceeded your AA limit, you will be able to amend your Self-Assessment Tax Return without attracting penalties from HMRC.

What happens next?

- DBS will complete a thorough check of your pension records.
- If you **have not exceeded** your AA limit, DBS will write to you confirming this is the case and detailing any further actions you need to take.
- **If you have exceeded your AA limit, DBS will send you an AA Notification Letter detailing the actions you then to take.**
- Further queries should be directed through DBS Veterans UK helpline - **0800 085 3600**