

Conduct of Income Tax Business by Telephone (Correcting SEISS Income Information) Directions 2021

The Commissioners for Her Majesty's Revenue and Customs make the following directions in exercise of the powers conferred by section 43E of the Taxes Management Act 1970.

Title

1. The title of these directions is the Conduct of Income Tax Business by Telephone (Correcting SEISS Income Information) Directions 2021.

Commencement

2. These directions have effect from 23 July 2021.

Interpretation

3. In these directions "the 2010 directions" means the directions relating to the conduct of income tax business by telephone made by the Commissioners on 26 March 2010 and published by them as Annex B to their Statement of Practice 1/2010.

Variation of the 2010 directions

4. These directions vary the 2010 directions as follows.
5. In paragraph 2 (interpretation) in the definition of "caller", for "Contact Centre" substitute "helpline".
6. In paragraph 5(2) (circumstances in which matters may be notified, etc by telephone), for "Contact Centre" substitute "helpline".
7. In Part 3 of the Schedule, insert at the end:

"11A (1) Amendment to a return to correct an entry relating to one or more payments made under SEISS, subject to the following restrictions:

- a) that the amendment may only be one that arises in consequence of a correction to the return made by HMRC by which HMRC inserted details of the SEISS payment into a box designated on the return form for that purpose;
- b) that the amendment may only be made to a return for the tax year 2020/21 or 2021/22.

(2) In this paragraph, "SEISS" means the self-employed income support scheme (as it has effect from time to time) that is the subject of the direction given by the Treasury on 30 April 2020 under section 76 of the Coronavirus Act 2020."

JUSTIN HOLLIDAY



ANGELA MACDONALD



Two of the Commissioners for Her Majesty's Revenue and Customs

23rd July 2021

