

HELP SHEET 38 – TAX RETURN FILING REQUIREMENTS

Use this short check list to determine if you are required to submit a self-assessment tax return. If any of the options apply to your circumstances then it is likely you will need to file a return.

The obligation to register with HMRC rests with you.

1. Are you self-employed - either as a sole trader or in partnership?
2. Are you a company director, minister, Lloyd's name or member?
3. Is your annual income in excess of £100,000?
4. Do you already pay tax through PAYE and additionally have income in excess of £10,000 from taxed savings and investments, or in excess of £2,500 from untaxed savings and investments?
5. Do you already pay tax through PAYE and additionally have income in excess of £10,000 from property (before deducting expenses), or, £2,500 after deducting allowable expenses?
6. Do you have no current income that is subject to tax under the PAYE system?
7. Are you employed and need to claim expenses in excess of £2,500?
8. Do you or your partner receive Child Benefit and do either of you have income over £50,000?
9. Are you 65 or over and receive a reduced age-related allowance?
10. Do you get income from overseas?
11. Do you have income from trusts, settlements or estates?
12. Do you have any Capital Gains Tax to pay?
13. Have you lived or worked abroad or are not domiciled in the UK?
14. Are you a trustee?

As with all matters that relate to UK tax there are grey areas. If you complete the check list and are still unsure if you need to file a tax return, or if you need help with the registration process, please give us a call.



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Alternatively, you can use HMRCs Self-Assessment tax return checker here:
<https://www.gov.uk/check-if-you-need-tax-return>