



**OVERDUE UK TAX RETURNS: CATCH UP AMNESTY**

HM Revenue & Customs is offering individual taxpayers the "best terms available" if a Self Assessment tax return has been issued for any tax year up to 2011/12 where the taxpayer has not yet filed the return.

If you are such a taxpayer there are 3 required steps to be taken:

- Tell HM Revenue that you want to participate
- Complete and submit all outstanding tax returns
- Pay what is owing, or claim the repayment that is due

Once you have notified HM Revenue that you want to take part in this campaign, you must complete and submit your outstanding tax returns by the 15<sup>th</sup> of October, 2013.

And once you have submitted your outstanding tax returns, you will need to pay the Income Tax and National Insurance contributions that you owe - or claim any repayment that is due – again, before the 15<sup>th</sup> of October, 2013.

HM Revenue advises:

*"By taking part in this campaign you can*

- *take advantage of this quick and straightforward way of bringing your tax affairs up to date*
- *make use of the dedicated helpline*
- *increase your chances of saving a higher penalty based on behaviour*
- *avoid receiving an estimate of the tax you owe and action to collect this including telephone calls, visits and the courts*

*If you cannot afford to pay what you owe all at once don't worry. If your circumstances warrant it, you will be able to spread the payments.*

*This campaign is an opportunity to bring your tax affairs up to date."*

GM Expat Tax is aware that there are many individuals who are living outside the UK who have UK tax returns outstanding because (typically) they have a property in the UK that is being let. We encourage any such taxpayers to take advantage of this opportunity, as we feel sure that HM Revenue will be starting to make further enquiries into the letting of UK properties by overseas landlords after the middle of October.

GM Expat Tax invites those who have overdue UK tax returns to contact us to discuss for a free initial discussion about how we can help. We can then advise as to our fees, which are fixed in amount and are agreed up front before you make any commitment to us.

***The contents of this factsheet are necessarily a general overview of a detailed subject. We therefore recommend that you take professional advice about your circumstances before placing any reliance on the contents of this factsheet.***

***GM Expat Tax assists individuals living outside the UK with their tax affairs, including the preparation and electronic submission of tax.***

***GM Expat Tax can be contacted via our website – [www.gmexpattax.com](http://www.gmexpattax.com) - and by telephone at our offices, whose details are shown on our website.***

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