



Do you know someone who ticks a box below?

IF SO THEY MAY BE REQUIRED TO SUBMIT A SELF-ASSESSMENT TAX RETURN

Do you have rental income?

Are you self-employed - either as a sole trader or in partnership?

Are you a company director, minister, Lloyd's name or member?

Is your annual income in excess of £100,000?

Do you already pay tax through PAYE & additionally have income in excess of £10,000 from taxed savings & investments, or in excess of £2,500 from untaxed savings & investments?

Do you already pay tax through PAYE & additionally have income in excess of £10,000 from property (before deducting expenses), or, £2,500 after deducting allowable expenses?

Do you have no current income that is subject to tax under the PAYE system?

Are you employed & need to claim expenses?

Do you or your partner receive Child Benefit & do either of you have income over £50,000?

Are you 65 or over & receive a reduced age-related allowance?

Do you get income from overseas?

Do you have income from trusts, settlements or estates?

Do you have any Capital Gains Tax to pay?

Have you lived or worked abroad or are not domiciled in the UK?

Are you a trustee?



**Don't forget to check the list yourself to see if any of the options apply to your circumstances.
The obligation to register with HMRC rests with you.**

The above questionnaire is based on HMRC's current Self-Assessment filing requirements. As with all matters that relate to UK tax there are grey areas.

If you complete the check list & are still unsure if you need to file a tax return, or if you need help with the registration process, please email phil@hornbeam-accountancy.co.uk or give us a call on 01603 720424

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