



Do you need to complete a tax return?

This help sheet provides information about when you may need to complete a Self Assessment tax return for HMRC.

Self-employed or a partner in a business.

You always need to complete a tax return if you were self-employed or a partner in a business at any time in the year.

Company director.

You must complete a tax return if you were a company director in the year (unless you were a director of a non-profit organisation and didn't receive any payments or benefits).

Savings & investments income and untaxed income.

If you received income from savings & investments over £10,000 or untaxed income over £2,500, you are required to complete a tax return.

Annual income over £100,000.

You will need to complete a tax return if you received a total income of £100,000 or more in the year. (You may have higher or additional rate tax to pay that hasn't been collected through your tax code).



Employee claiming expenses or professional subscriptions.

If you're employed and want to claim for expenses or professional subscriptions of £2,500 or more you need to complete a tax return. (You can write to HMRC if you want to claim expenses below £2,500).

Income from property.

If you let out a property and you received over £10,000 before deducting allowable expenses, or over £2,500 after deducting allowable expenses, you need to complete a tax return. (If your profit is less than £2,500, you can opt for HMRC to collect the tax through your PAYE tax code).

Foreign income.

If you received foreign income in the year that is liable to UK tax, you need to complete a tax return.

You have Capital Gains Tax to pay.

Capital Gains Tax is a tax on the profit or gain you make when you sell or dispose of an asset. If you have Capital Gains Tax to pay, you will need to complete a tax return as well as the Capital Gains Tax pages of the return.

Think you shouldn't be in Self Assessment?

If you do not think you fit into any of the categories above, and HMRC have asked you to complete a Self Assessment tax return, you can contact HMRC on 0845 900 0444.

HMRC will ask you some questions about your employment status and income and decide if you still have to complete a tax return.



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