LITRG: Paper tax returns: HMRC make things easier

Briefings



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CIOT's Low Incomes Tax Reform Group has welcomed a decision by HMRC that will make it easier for taxpayers to file a paper tax return.

Ahead of the 31 October deadline for filing a 2023/24 paper self assessment tax return, HMRC has confirmed to LITRG that it will accept copies of the tax return form that have been downloaded and printed from GOV.UK.

Until recently, the 2024 form on GOV.UK had been marked 'For reference only'. HMRC had indicated that it would only accept a paper tax return form if it had specifically issued the form and posted it to the taxpayer. Following concerns raised by LITRG, HMRC agreed to relax its position, and has confirmed that it will accept forms printed from GOV.UK. LITRG achieved a similar concession from HMRC last year for 2022/23 tax returns and hopes that the change will be made permanent.

Antonia Stokes, LITRG Technical Officer, said: ‘We understand that HMRC strongly encourage people to file their tax returns online, but this is not always possible. We have always been clear that HMRC should not try to make things harder for those who have no option but to file on paper.’