

## Briefing Note

### SA 252 and Form P810

When we wrote to you about the withdrawal of agents' copies of some forms at the end of last year we promised to keep you informed of any changes to the arrangements for bulk issue of any other forms and/or letters.

This note provides an update on HMRC's plans for SA 252 (letter to customers who do not submit an SA return but are liable to Income Tax at the higher rate) and P810 (targeted review form sent to customers who don't complete an SA return but where there are items in the tax code to be checked).

- **SA 252.** As part of a review of the boundaries of SA and getting tax right for those with more complicated financial affairs who are not in SA HMRC will be issuing a redesigned SA 252 this year. This will be sent to customers paying tax at the higher rate and next year HMRC plans to also send the letter to basic rate customers with more complex tax affairs.

The letter will ask customers to make contact with HMRC if they are in receipt of new sources of income or if they believe their tax codes are incorrect. Given the limited funding available for this HMRC is unable to send copies of the letter to agents but, following previous suggestions from representatives of the agent community, it will include a message asking customers to show the form to their agent if they have one. **HMRC plans to send these letters out from September 2011. (Now revised to October/November 2011)**

- **Form P810.** There will be no bulk issue of Form P810 this year. The form will, however, be issued if a customer requests it.

These plans were discussed at the Working Together Steering Group meeting on 8<sup>th</sup> March.

Agents will be pleased to note that plans to re-invest some of the money saved earlier this year from withdrawing agent copies of Form P2 (PAYE Coding Notices) by making P2s available online for all SA customers who have registered for online services are still on track.

We will amend the article on our website to reflect the revised position very soon but, as before, we wanted our agent partners to have early notice of our plans. We would also like to involve the representative bodies in considering the place of targeted review forms as part of our future strategy as our thinking develops.