

In our previous briefing dated 22 July we said that due to the higher than anticipated number of statements to be issued we would be unable to issue paper Self Assessment tax statements to all customers in the normal July period.

The majority of the statements were issued on time. We are issuing the remainder now and they should all be out within the next fortnight. If your client has been asked to make a second payment on account, this should normally be paid by 31 July. If they receive their statement in August they should still pay the tax due as soon as possible. However they will only be asked to pay interest on the tax due on the second payment on account if it is still not paid by 27 September.

Further information can be found on the HMRC website
<http://www.hmrc.gov.uk/news/delay-sa-statements.htm>