

## Who needs to complete a UK Tax Return

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If HM Revenue & Customs ask you to complete a tax return by issuing you with a notice to file or a paper return you must either file a paper tax return by 31 October or an electronic return by 31 January following the tax year.

You must also file a UK tax return if any of the following circumstances apply to you:

- Annual income of £100,000 or more
- Self-employed or a member of a partnership
- Company director
- A minister of religion (any faith)
- A name or member of Lloyd's
- Receipt of income from savings and investments of £10,000 or more
- Receipt of income from untaxed savings and investments of £2,500 or more
- Receipt of income from property (before deducting allowable expenses) of £10,000 or more
- Receipt of income from property (after deducting allowable expenses) of £2,500 or more
- Annual trust or settlement income on which tax is still due (even if you're only treated as receiving this income)
- Income from the estate of a deceased person on which tax is still due
- Receipt of foreign income that's liable to UK tax
- Claiming certain expenses or reliefs (for example professional subscriptions or Enterprise Investment Scheme relief)
- Disposal of capital assets, giving rise to capital gains tax payable
- Lived or worked abroad or are not domiciled in the UK
- A trustee or personal representative (including someone who manages the tax affairs of a deceased person) or a trustee of certain pension schemes