

WHO NEEDS TO FILE A TAX RETURN?

Filing Requirements

Personal Tax Return

Keeping on top of taxation requirements and deadlines can be tricky.

From self-employment income to capital gains declarations, there are lots of things that could trigger the need to file a tax return. Our simple factsheet will help you see if you need to file a tax return.

Who needs to file:

Disclosure types

- Dividend or savings income in excess of £2,000
- Income from employment in excess of £100,000
- Complex investments, for example EIS
- Untaxed employment benefits
- Expenses to claim against employment income
- Self-employment income
- Rental income
- Residency declarations
- Capital Gains declarations
- Foreign income
- Child benefit repayment

People

- Company directors
- Religious ministers
- Lloyd's underwriters
- Examiners, exam moderators or invigilators
- Share fishermen

Other

- If HM Revenue and Customs ask you to file a tax return.
- Voluntarily, for example, if you are due a taxation refund.

The taxation year ends 5 April and the filing is due 31 October on paper or 31 January electronically or three months from HMRC asking which-ever is the latest.