

## Who needs to complete a tax return?

- **Self-employed** people (including members of a partnership)
- **Company directors** (unless you're a director of a non-profit organisation, for example a charity, and don't receive any payments or benefits)
- Anyone who has **Capital Gains Tax to pay**, for example you've sold, given away or otherwise disposed of an asset such as a holiday home or shares
- People who **receive rent or income from land or property** in the UK or other untaxed income (but if you're an employee or pensioner see the section below)
- Employees and pensioners with complex tax affairs (see the section below\*\*)
- Ministers of religion (any faith)
- People with taxable foreign income, even if they aren't normally resident in the UK (this includes non-resident landlords)
- Anyone who receives annually (or can be treated as receiving) income from a trust or settlement, or any income from the estate of a deceased person, and further tax is due on that income
- Trustees and personal representatives (including people who manage the tax affairs of deceased persons)
- Trustees of certain pension schemes
- Those who have been asked to do so by HMRC

### **\*\* *Employees and pensioners with complex tax affairs***

- Have an annual income of £100,000 or more
- Have annual income from savings or investments or rental income of £10,000 or more (before tax)
- Claim against tax for expenses or professional subscriptions of £2,500 or more
- Have untaxed income of £2,500 or more
- Owe tax at the end of the year that can't be collected through a change to your PAYE tax code for the following year
- Have sold, given away or otherwise disposed of an asset, for example a property that's not your main home or shares and have Capital Gains Tax to pay

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We have teamed up with a City based firm of Chartered Accountants to complete tax returns for our clients.

If you think you meet any of the above criteria then please feel free to [get in touch](#) today:

CALL 020 7562 5858 OR E-MAIL [info@holderandcombes.co.uk](mailto:info@holderandcombes.co.uk)