

Amending your tax return

The deadline for filing the 2017/18 self-assessment tax return of 31 January 2019 has now passed. You filed your return on time and paid the tax that you thought was due, but you know realise that you have made a mistake. Is it too late to correct it, and if not, how do you go about it?

Time limits

A tax return can be amended once it is filed – but you only have 12 months from the filing deadline in which to file an amended return. This means that you have until 31 January 2020 to file an amended 2017/18 return where it was filed online. However, if you have found a mistake in your return for 2016/17 or an earlier year, it is no longer possible to file an amended return. Instead, you will need to write to HMRC telling them about the error and advising them of the correct figures.

Correcting the return

If you are in still in time to file an amended return (for example, you want to amend your 2017/18 tax return), the mechanism for amending the return depends on whether you filed online or whether you filed a paper return.

If you filed your return online, you can amend your return online too. To do this, you need to log into your HMRC online account and select the self-assessment from the home 'at a glance' page. Under the heading of 'returns' it will tell you that you have completed your self-assessment return for the 2017/18 tax year, and provide a number of options, including an option to 'Amend Self-Assessment return for year 2017 to 2018'. Selecting this option, provides a number of options for amending the already-submitted return, asking the taxpayer if they would like to:

- add a new section to your submitted return;
- amend figures already submitted;
- delete a section from your submitted return;
- add/delete a section and/or amend a figure; or
- return to tax return options.

From there it is simply a case of selecting the appropriate option, amending the return to show the correct figures and filing the amended return.

If the return was filed using a commercial software package, check whether it facilitates the filing of amended returns. If this is not possible, contact HMRC.

Where a paper return has been filed, the 12-month amendment window runs to 31 October after the filing deadline (as an earlier deadline applies to paper returns). To amend a paper return, download a new return, complete it correctly, and send it to HMRC.

Pay more tax or claim a refund

Amending your tax return will also change the amount of tax you owe. If it is more, you will need to pay this, plus interest (which runs from the due date of 31 January after the end of the tax year). If your tax bill goes down as a result of the amendment, you can claim a refund – but remember you only have four years from the end of the tax year to which it relates in which to do so.