

Example letters to HMRC regarding tax repayments

Please read before using the example letters:

We provide three example letters below:

1. To claim a tax repayment if you think you are entitled to tax back and have not received a P800.
2. To ask HMRC to consider repaying earlier years' tax under Extra-statutory Concession B41 in cases of 'official error'.
3. To use if you think the repayment per the P800 is too little, and to ask HMRC to adjust it.

Please bear in mind that we cannot take any responsibility for you using these example letters and you do so at your own risk. It is up to you to ensure that whatever letter you send is appropriate in your particular case.

Where you need to choose options in the letter or consider tailoring it to your own circumstances, we have given instructions [in square brackets].

Ideally, you should take advice from someone knowledgeable in tax matters. If you already have a tax agent, it is advisable to consult them. If not, you may wish to appoint a [tax adviser](#), who may charge you a fee.

Each of the three letters begins on a new page.

LITRG - Example letters to HMRC regarding tax repayments

Letter 1: Claim a tax repayment if you do not receive a calculation but think you are entitled to tax back

Pay As You Earn and Self Assessment
HM Revenue and Customs
BX9 1AS

[Insert your address...]

[Insert your name.....]

[Insert date]

Dear Sir

National Insurance Number: [Insert your National Insurance Number]

PAYE Tax reference[s]: [Insert references – look at your payslips or P45s/P60s]

REPAYMENT CLAIM – [Insert tax year in the format 2020/21]

I believe I am entitled to a tax repayment for the [Insert tax year in the format 2020/21] tax year.

My [employment/pension] income and PAYE tax paid in the year was:

[£XXX] from [insert company/pension provider name and PAYE reference], with tax paid under PAYE of [£XXX] – *use the figures from your P60/P45. If you had more than one job or pension, list each of them here.*

My other income was:

[Give details]

I believe I am entitled to a tax repayment because [here you should list the reason(s) why you think you are due a repayment. We have included some illustrations of potential circumstances.]

1. I started a new job in the tax year and paid emergency tax
2. I only worked for part of the tax year and didn't receive the benefit of all my personal allowances through the payroll
3. I am entitled to personal allowances which have not been taken account of in my PAYE tax code. [For example: I was registered blind on XX date.]
4. I have made [Gift Aid payments, personal pension payments] which increase the basic rate band.

Yours faithfully

[sign and date your letter]

LITRG - Example letters to HMRC regarding tax repayments

Letter 2: Asking HMRC to consider repaying earlier years' tax under Extra-Statutory Concession B41 in cases of 'official error'

Pay As You Earn and Self Assessment
HM Revenue and Customs
BX9 1AS

[Insert your address...]

[Insert your name.....]

[Insert date]

Dear Sir

National Insurance Number: [Insert your National Insurance Number]

PAYE Tax reference[s]: [Insert references – look at your payslips or P45s/P60s]

REPAYMENT CLAIM – EXTRA STATUTORY CONCESSION B41

I have discovered that I have paid too much tax in the past, due to an official error. I therefore request that HMRC apply ESC B41 to issue a repayment for tax years which are now out of date under the strict statute.

I enclose copies of [evidence of your overpayment, for example forms P60 and P45 showing tax deducted under PAYE].

I believe official error to have occurred because [explain what has happened in your own situation – for example, 'HMRC included a state pension figure in my tax code which was more than I actually received. HMRC would have received the correct figure from the DWP.' Or: 'HMRC failed to use information from my employer/pension provider when I started my job/started to receive a new pension which resulted in an incorrect PAYE code being used for many years.']

Yours faithfully

[sign and date your letter]

LITRG - Example letters to HMRC regarding tax repayments

Letter 3: Requesting adjustments to P800 if you think the repayment is too little

Pay As You Earn and Self Assessment [Insert your address...]
HM Revenue and Customs [Insert your name.....]
BX9 1AS

[Insert date]

Dear Sir

National Insurance Number: [Insert your National Insurance Number]

PAYE Tax reference: [Insert any other HMRC reference shown on the P800]

P800 TAX CALCULATION FOR – [Insert tax year in the format 2020/21]

I have received your tax calculation for the tax year [Insert tax year] which shows that I am due a tax repayment of £[insert amount of repayment shown on the calculation].

I do not believe this to be correct as I consider that you have not taken into account that:

[Here you should list the reasons why the HMRC calculation may be wrong. We have included some illustrations of potential circumstances.]

1. Some of my income has not been taken into account. This was £[XXX] before deducting tax and £[XXX] of tax was deducted. [Also describe the type of income.]
2. You appear to have used an estimate of [my savings income] which is wrong. The correct amount was £[XXX] [before deducting tax and £[XXX] of tax was deducted].
3. I am entitled to the marriage allowance [only relevant for 2015/16 onwards]
4. I understand I can claim mileage costs at 45p per mile for up to 10,000 miles and 25p per mile thereafter on necessary business of my employer. However, my employer only reimburses XXp per mile. I therefore claim extra relief of XXX miles at XXp per mile. [For example, if you travelled 5,000 business miles and were reimbursed 30p per mile, you can claim tax relief on an extra 15p per mile.]

Would you please make the appropriate adjustments and send me your revised calculation for my consideration. If an additional repayment is now due, please issue this as soon as possible.

Yours faithfully

[sign and date your letter]