



## **Please check if you need to register to complete a Self Assessment tax return**

We have information that suggests you've been using money service businesses to cash cheques in the tax year 2022 to 2023.

If you've used money service businesses to cash cheques from untaxed income, you must register for Self Assessment. You then need to declare this income on a Self Assessment tax return.

To check if you need to register for Self Assessment, go to [GOV.UK](https://www.gov.uk) and search 'self assessment', then choose 'who must send a tax return'.

If you've already paid tax on the money from cashed cheques, or if it's non-taxable, you don't need to do anything.

## **Registering for Self Assessment**

If you need to register for Self Assessment, go to [GOV.UK](https://www.gov.uk) and search 'self assessment', then choose 'registering and sending a return'.

If you don't register for Self Assessment when you need to, we can charge you penalties.

## **Deadlines for sending us a Self Assessment tax return**

You must send us your Self Assessment tax return by 31 January 2024, or 3 months from the date of issue for a late issue tax return.

If you send us an inaccurate Self Assessment tax return, we can charge you penalties.

You must pay any tax you owe by 31 January 2024. We charge penalties on late payments.

For help with filling in your tax return correctly, go to [GOV.UK](https://www.gov.uk) and search 'self assessment', then choose 'how to get help'.

**TandSC3MM** Cheque Cashers Hidden Economy letter HMRC 10/23

**If you need extra support**

Please tell us if you have any health or personal circumstances that make it difficult for you to deal with us. We'll help you in whatever way we can.

For more information about this, go to [GOV.UK](https://www.gov.uk) and search for 'get help from HMRC if you need extra support'.