

Robinette ceased self-employment on 30 June 2018. She was then employed by Bird plc for the six-month period from 1 August 2018 to 31 January 2019. Robinette commenced self-employment again, in a new business, on 1 February 2019.

**Self-assessment tax return**

Robinette filed her self-assessment tax return for the tax year 2018-19 on 14 August 2019. She is quite confident that all of her income for the tax year 2018-19 was correctly declared and that no deductions were incorrectly claimed.

**Required**

**(b)(i) State the period during which HM Revenue and Customs (HMRC) will have to notify Robinette if they intend to carry out a compliance check in respect of her self-assessment tax return for the tax year 2018-19, and the likely reason why such a check would be made. (2 marks)**