

Richard has not previously filed a self-assessment tax return, and therefore wants to know when he will have to file his return for the tax year 2012–13. He is not sure whether to file a paper tax return or to file the return online.

As this will be his first self-assessment tax return, Richard is concerned that HM Revenue and Customs might carry out a compliance check.

Required:

(i) Advise Richard Feast of the latest dates by which his self-assessment tax return for the tax year 2012–13 should be filed in order to avoid a penalty. (2 marks)

(ii) State the period during which HM Revenue and Customs will have to notify Richard Feast if they intend to carry out a compliance check in respect of his self-assessment tax return for the tax year 2012–13, and the possible reasons why such a check would be made.

Note: You should assume that Richard will file his tax return by the filing date. (3 marks)