

**Some Software Developers suggested that an insert in their software packages might help dissuade some of their customers from printing and then filing computer generated paper returns in circumstances where online filing is possible.**

**At their request HMRC has provided, below, suggested text for inclusion. This is given as a guide only and Software Developer's may of course choose not to insert such guidance.**

### **Full Version**

HMRC no longer accept paper substitute tax returns, taxpayers must either file online or use the official form.

There is however, a small minority (less than 1% of all SA filers) who cannot currently file online because HMRC has not yet been able to develop online facilities for their particular circumstances.

To accommodate this small minority HMRC will accept paper returns that have been prepared wholly, or partly, electronically provided that the computer generated output is identical in appearance to the official HMRC form

This software package has been enabled to produce a print-out to meet HMRC specifications. If you need to use this facility you may submit a paper print-out generated by this package. The print-out must be in grey-scale (not black and white) or colour to be meet HMRC specifications.

This option is intended for use only where the return cannot be filed online. We would encourage you to file returns online wherever possible.

The new filing deadline for paper returns is the 31 October. Those filing their returns online have until the following 31 January. HMRC will also allow extra time (until 31 January) for paper returns to be submitted by, or on behalf of, the very small minority of taxpayers whose returns cannot be filed online because facilities have not yet been developed for their particular circumstances..

### **Short Version**

This software package has been enabled to produce a print-out to meet HMRC specifications. The print-out must be in grey-scale (not black and white) or colour.

This option is intended for use by, or on behalf of, the very small minority of SA taxpayers who currently cannot file online because HMRC has not yet been able to develop online facilities for their particular circumstances.