

Catalogue of leaflets and factsheets 2009-2010

Welcome to our online catalogue.

The catalogue gives details of all our printed leaflets and factsheets. Leaflets marked * are available from the [Orderline](#).

Most of our leaflets are available in Welsh from any Enquiry Centre in Wales or from the Welsh Contact Centre on **0845 302 1489**.

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Business tax

The fact sheets will help customers understand the measures brought in by Finance Act 2008 (FA08) and how these will change the way HMRC officers check the tax position of individuals, companies and VAT registered bodies.

[CC/FS1 Compliance checks - general information](#)

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[CC/FS8T Compliance Checks - Help and advice](#)

[CC/FS9 Compliance Checks - Human Rights Act Factsheet](#)

[CC/FS10 Compliance Checks - Suspending penalties for careless errors](#)

[*A general guide to Corporation Tax Self Assessment \(CTSA/BK4\)](#)

This guide explains the basic rules for Corporation Tax Self Assessment. It is for anyone setting up or running a new company and for directors and managers of companies. November 2003

[*Employed or self-employed for tax and National Insurance contributions \(ES/FS1\)](#)

Factsheet ES/FS1 helps customers decide whether they are employed or self-employed for tax and National Insurance purposes. June 2008

Codes of Practice

Codes of Practice are intended to support the Customer Service Commitment, which is reproduced in each one. They outline the standards we set ourselves and the rights that taxpayers have in particular situations.

[Special Compliance Office investigations. Cases other than suspected serious fraud \(COP8\)](#)

This explains how the Special Compliance Office carries out investigations where we do not suspect serious fraud. January 2003

[Civil investigations into cases of suspected serious fraud \(investigations started after 1st September 2005\) \(COP9 2005\)](#)

COP9 is about cases where we suspect serious fraud and where we give customers the opportunity to disclose all irregularities in their tax affairs. This revision covers investigations that started after 1 September 2005. November 2005

[Self Assessment. Local office enquiries \(COP11\)](#)

This Code of Practice explains how and why local offices carry out enquiries into Self Assessment tax returns and describes what happens if anything is wrong. October 2004

The following two leaflets are available on the internet or from

Special Civil Investigations (London)

Bush House
Ground Floor
S W Wing
Strand
London
WC2 4RD
Tel: **0207 438 6739**

[*Corporation Tax. Self Assessment Enquiries \(COP14\)](#)

This Code of Practice tells you how we carry out enquiries into company tax returns and claims made outside a return for accounting periods ending on or after 1 July 1999. April 2003

[Stamp Duty Land Tax enquiries \(COP24\)](#)

This leaflet tells you how our Stamp Offices will carry out enquiries into Stamp Duty Land Tax land transaction returns. December 2003

[Stamp Duty Land Tax. Enquiries into companies and partnerships \(COP25\)](#)

This leaflet explains how Stamp Offices carry out enquiries into company and partnership land transaction returns. January 2004

[Code of Practice - Visits to businesses under Money Laundering Regulations - COP28](#)

This new leaflet explains what we expect of you when we visit your business under the Money Laundering Regulations 2007 and is now available to order. June 2009

Enforcement

These factsheets are only sent out with a covering letter and are not available on their own in Enquiry Centres

[Distraint – what it means for you \(EF1\)](#)

April 2007

[The Magistrates Court – What it means for you \(EF2\)](#)

November 2006

[Northern Ireland Magistrates' court – What it means for you \(EF2 \(NI\)\)](#)

November 2006

[The County Court – what it means for you \(EF3\)](#)

May 2008

[The Sheriff Court what - it means to you \(EF4\)](#)

November 2006

[Bankruptcy – what you must do \(EF5\)](#)

April 2007

[Bankruptcy in Northern Ireland – what you must do \(EF5 \(NI\)\)](#)

April 2007

[Sequestration in Scotland – what you must do \(EF5 \(Scotland\)\)](#)

April 2007

[Winding-up – what the company must do \(EF6\)](#)

November 2007

[Winding-up in Northern Ireland – what the company must do \(EF6 \(NI\)\)](#)

November 2007

[Winding-up in Scotland – what the company must do \(EF6 \(Scotland\)\)](#)

November 2007

Personal tax

[Capital Gains Tax. A quick guide \(CGT/FS1\)](#)

This is a basic guide to Capital Gains Tax (CGT). It will help you to decide if there might be capital gains tax to pay when you dispose of an asset and what to do about it. July 2004

[*Bank and building society interest. Are you paying tax when you don't need to? \(IR111\)](#)

This leaflet helps savers work out if they should be paying tax on the interest they receive from their bank or building society and – if they are eligible to do so – how to register their accounts for interest without tax taken off and how to claim back any tax they have overpaid. June 09

[*Approaching retirement - a guide to tax and National Insurance contributions - IR121](#)

This leaflet covers in general terms what most people might want to know as they start their retirement. August 2009

[*Share Incentive Plan and Your entitlement to benefits \(IR177\)](#)

This leaflet explains what might happen to your entitlement to contribution-based, earnings-related and means-tested state benefits, tax credits and work related payments if you buy shares offered by your employer through a Share Incentive Plan. October 2001

[Social Security abroad - National Insurance contributions, Social Security benefits, Health care in certain overseas countries \(NI38\)](#)

If you are going abroad, this leaflet will help you decide if you should pay National Insurance contributions (NICs) to the United Kingdom (UK) NI scheme. It also gives details about getting benefits abroad. September 2009

Self Assessment

[*Self Assessment. A general guide to keeping records \(SA/BK4\)](#)

SA/BK4 gives general advice about the records that need to be kept for tax purposes each year and how long they need to be kept. June 2003

[*Self Assessment. Your guide \(SA/BK8\)](#)

SA/BK8 is a step-by-step guide to the main Self Assessment forms you can expect to receive and the key dates and events in the tax year. It has been updated to include the new guidelines about who has to complete tax returns. June 2004

Stamp Duty Land Tax

[Penalties for late land transaction returns \(SD7\)](#)

This leaflet is aimed at property buyers and explains about penalties if you do not complete and send us your land transaction return and any Stamp Duty Land Tax you owe on time. It explains what the penalties are, how to avoid them and how to appeal to Appeal Commissioners. June 2004

[Enquiries under Stamp Duty Land Tax. How settlements are negotiated \(SD8\)](#)

This leaflet explains what happens at the end of an enquiry into land transaction returns for Stamp Duty Land Tax. It tells customers how penalties are worked out, how to negotiate an offer and how to appeal against the conclusions, amendments and penalties made by the Stamp Office. December 2004

Tax Credits

We have produced the following four factsheets to provide tailor-made advice to tax credits claimants at each separate stage of an enquiry or examination.

[*What to do if you think our decision is wrong - WTC/AP](#)

This leaflet explains how to make an appeal against a Child Tax Credit or Working Tax Credit notice. June 2009

[*Child Tax Credit and Working Tax Credit - An Introduction - WTC1](#)

This leaflet explains what Child Tax Credit and Working Tax Credit are, who can get them and how to make a claim. June 2009

[*Help with the costs of childcare \(WTC5\)](#)

The leaflet has been updated to include changes from 18/07/09 on tax credits for childcare costs, for those who live in England and use a childcare provider approved under the Childcare Approval Scheme or a foster care. June 09

[*Child Tax Credit and Working Tax Credit - Other types of help you could get - WTC6](#)

This leaflet explains how receiving Child Tax Credit and Working Tax Credit enables you to get help from other organisations. It includes information about health costs, children's school meals and legal assistance. June 2009

[*Tax credits penalties. What happens at the end of a check \(WTC 7\)](#)

This leaflet explains about the penalties that claimants may get if we find that their claim for tax credits is incorrect. It also explains how to appeal against those penalties. March 09

[*Child Tax Credit and Working Tax Credits - Why do overpayments happen?-WTC8](#)

This leaflet gives advice and examples of how tax credits overpayments can happen June 2009

[*Could you get help with your everyday costs?-WTC9](#)

This leaflet explains how tax credits can help with everyday costs. July 2009

[*Tax credits - help us to help you get it right - WTC10](#)

This leaflet is to help you get tax credits right. July 2009

[Tax credits - Tax credit enquiry - WTC/FS1](#)

June 2009

[Tax credits - Tax credits examinations - WTC/FS2](#)

June 2009

[Tax credits formal request for information \(WTC/FS3\)](#)

May 2006

[Tax credits meetings \(WTC/FS4\)](#)

May 2006

[*Tax credits - coming to the United Kingdom \(WTC/FS5\)](#)

This factsheet tells you about tax credits if you are coming to the United Kingdom from abroad. December 2008

[*Tax credits - leaving the United Kingdom \(WTC/FS6\)](#)

This factsheet tells you about tax credits if you are leaving the United Kingdom. December 2008

Child Benefit and Guardians Allowance

[*Child Benefit and Guardian's Allowance. If you think a decision is wrong CH24A](#)

This leaflet explains what you can do if you have applied for, or are getting, Child Benefit or Guardian's Allowance and you think our decision is wrong. June 2009

[Health in Pregnancy Grant - Coming to the United Kingdom - HiPG-FS1](#)

This new factsheet tells customers about Health in Pregnancy Grant if they are coming to the United Kingdom from abroad. June 2009

Data Protection

[Information we hold about you - Data Protection \(DP F/S1\)](#)

This factsheet explains how we handle your personal data, and your rights under the Data Protection Act 1998. It includes details of how to make a request for copies of personal data, and the complaints procedure to be followed if you are not satisfied by our response. September 2006

Complaints

[*Complaints and putting things right – \(C/FS\)](#)

This factsheet explains our complaints procedure and how we set about putting things right when we have made a mistake. August 2008

Recent changes to this catalogue

Date	Product	Changes
29/12/09	EC/FS1	Withdrawn
29/12/09	EC/FS2	Withdrawn
29/12/09	EC/FS3	Withdrawn
29/12/09	ECFS4	Internet version only
29/12/09	EC/FS5	Withdrawn
29/12/09	CC/FS1	New Factsheet
29/12/09	CC/FS2	New Factsheet
29/12/09	CC/FS3	New Factsheet
29/12/09	CC/FS4	New Factsheet
29/12/09	CC/FS5	New Factsheet
29/12/09	CC/FS6	New Factsheet
29/12/09	CC/FS7	New Factsheet
29/12/09	CC/FS8T	New Factsheet
29/12/09	CC/FS9	New Factsheet
29/12/09	CC/FS10	New Factsheet
30/10/09	WTC8	New Leaflet
30/10/09	WTC9	New Leaflet
30/10/09	WTC10	New Leaflet
30/10/09	IR111	Version Update

30/10/09	NI38	Version Update
30/10/09	IR121	Version Update
30/07/09	IR160	Internet version only
30/07/09	WTC5	Version Update
13/07/09	WTC/FS1	Version Update
13/07/09	WTC/FS2	Version Update
13/07/09	WTC1	was internet only but is now available to order
13/07/09	WTC6	Version Update
13/07/09	WTC/AP	Version Update
13/07/09	CH24A	Version Update
13/07/09	HiPG-FS1	New Factsheet
13/07/09	COP28	New Leaflet
21/05/09	WTC 7	Version Update
31/03/09	EC/FS5	Version Update
31/03/09	EC/FS4	Version Update
31/03/09	EC/FS3	Version Update
31/03/09	EC/FS2	Version Update
31/03/09	EC/FS1	Version Update
22/01/09	WTC5	Version update
22/01/09	WTC/FS5	New Factsheets

22/01/09	WTC/FS6	New Factsheets
30/12/08	CA04	Removed from catalogue as now withdrawn
30/12/08	IR115	This leaflet has been removed from the catalogue. An updated version of this leaflet is currently available online.
07/11/08	IR111	Version update
17/10/08	IR56	Removed as now withdrawn (replaced by the ES/FS1 and ES/FS2)
17/10/08	Complaints and putting things right – (C/FS)	Version update
14/08/08	ES/FS1	New Factsheet
14/08/08	WTC 5	Version update
14/08/08	WTC 7	Version update
14/08/08	WTC/FS1	Version update
14/08/08	WTC/FS2	Version update
18/07/08	EC/FS1	New Factsheet to replace the COP3 and IR109
18/07/08	EC/FS2	New Factsheet to replace the COP3 and IR109
18/07/08	EC/FS3	New Factsheet to replace the COP3 and IR109
18/07/08	EC/FS4	New Factsheet to replace the COP3 and IR109

18/07/08	EC/FS5	New Factsheet to replace the COP3 and IR109
18/07/08	IR121	Updated version
24/06/08	EF4	Version updated
13/05/08	IR20 (online version)	This leaflet has been removed from the catalogue. An updated version of this leaflet is currently available online only.
13/05/08	WTC6	Version updated
02/04/08	NI38	Version updated
02/04/08	WTC6	Added to catalogue as WTC6 now back in print (Updated version for January 2008)
02/04/08	IR121	Version updated
02/04/08	COP26 (Link to online version)	This leaflet has been removed from the catalogue. An updated version of this Code of Practice is currently available online only.
02/01/08	EF6	Version updated
02/01/08	EF6 (NI)	Version updated
02/01/08	EF6(S)	Version updated
02/01/08	IR115	* now available from the Orderline
16/11/07	IR111	Version updated
16/11/07	IR115	Version updated

16/11/07	COP3	Version updated
16/11/07	COP26	Version updated
16/11/07	WTC1 (link to online version)	This leaflet has been removed from the catalogue. An updated version of this tax credits leaflet is currently available online only.
16/11/07	WTC2 (link to online version)	This leaflet has been removed from the catalogue. An updated version of this tax credits leaflet is currently available online only.
22/08/07	IR109	Version updated
02/08/07	WTC5 (Link to online version)	This leaflet has been removed from the catalogue. An updated version of this tax credits leaflet is currently available online only.
02/08/07	WTC6 (Link to online version)	This leaflet has been removed from the catalogue. An updated version of this tax credits leaflet is currently available online only.
27/07/07	CGT1 (Link to online guidance)	Removed as now withdrawn (replaced with on-line guidance)
27/07/07	CGT1 (Link to online guidance)	Removed as now withdrawn (replaced with on-line guidance)
06/06/07	COP10 (Link to online version)	Removed as no longer in print (on-line only)
06/06/07	COP26	Version date changed
03/05/07	CIS Leaflets IR14/15(CIS), IR116(CIS), IR117(CIS), IR180(CIS), IR40(CIS)	Removed from catalogue as now withdrawn
03/05/07	COP1	Removed as now withdrawn and replaced with C/FS
03/05/07	C/FS	C/FS added as replaces COP1

03/05/07	WTC FS1 & 2 and WTC7	Version dates amended
16/04/07	EF1, 3, 5, 5(NI), 5(S), 6, 6(NI), 6(S)	updated version dates and descriptions