

## **Leaflet X01: Online Filing of Minister's tax return**

### **Guidance Notes on the completion of the Minister's Tax Return**

These notes are offered for guidance by The Baptist Union of Great Britain and have been updated from the original guidance provided by Philip J Cooke FCA: Previous Honorary Taxation Adviser to the Baptist Union of Great Britain.

Ministers of religion are still unable to use the free HMRC online filing facility for personal tax returns because it does not embrace the Minister of Religion pages (SA102M). HMRC have been asked whether ministers could opt to use the basic self assessment tax return (SA100), where the circumstances permit, since this would then enable them to use the HMRC online return facility, but a decision is still awaited and may be affected by the *Making Tax Digital* programme.

Many ministers have, over the years, chosen to use the software provided by *GoSimpleTax* who now offer ministers of religion a 30% discount off their normal price. Further information is available in a new leaflet which can be accessed at: [info.gosimpletax.com/mor](http://info.gosimpletax.com/mor)

The latest day for filing a tax return online is 31st January following the end of the tax year. If you have not already done so you will need to register with HMRC for online filing and this could take a couple of weeks or so. The online link is: [www.online.hmrc.gov.uk/shortforms/form/CWF1ST?dept-name=CWF1&sub-dep](http://www.online.hmrc.gov.uk/shortforms/form/CWF1ST?dept-name=CWF1&sub-dep)

When completing the tax return (manually or online) ministers might care to refer to document X02 – *Self Assessment and the Minister* – which can be found on the BU web site.

*Contributed by Philip Cooke FCA: Previous Honorary Taxation Adviser to BUGB*

The foregoing notes are offered by way of general information to Baptist churches but neither the contributor nor the Baptist Union of Great Britain can accept responsibility for any loss arising from any action, or failure to take action, in consequence of material contained therein. If in doubt independent professional advice should be sought.

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Updated 12 April 2023