

# Are you ready for your Self-Assessment?



If you're new to Self-Assessment, you must ensure you leave enough time to register for Self-Assessment first via GOV.UK in order to receive your Unique Taxpayer Reference (UTR) and activate your account. Self-employed individuals must also register for Class 2 National Insurance.

By registering early, you'll be able to access guidance to help you to understand your tax obligations such as record keeping, filing and payments deadlines, and the potential for a first tax payment to include a payment on account.

Thousands of people chose to get ahead of the game this year – more than 63,500 customers filed their tax return on 6 April 2021, the first day of the tax year.

Filing early means you know what tax you owe. The sooner you file, the more time you have to plan and budget for the tax you need to pay. It doesn't mean you have to pay your tax any earlier: you still have until the deadline on 31 January 2022 to pay your tax.

For those worried about paying their tax bill, make sure you access the support and advice that's available to you as HMRC may be able to help by arranging an affordable payment plan. Visit GOV.UK and search 'time to pay'.

If you have been affected by COVID-19 and reached out for financial support, it is important to remember that you will have to declare any grants or payments you received from COVID-19 support schemes up to

5 April as these are taxable. This includes:

- Self-Employment Income Support Scheme (SEISS)
- Coronavirus Job Retention Scheme (CJRS)
- Other COVID-19 grants and support payments such as self-isolation payments, local authority grants and Eat Out to Help Out.

However, the £500 one-off payment for working households receiving tax credits does not need to be reported in your Self-Assessment.

To find out which COVID-19 grant or support payments to include on your tax return, you can visit 'Reporting coronavirus (COVID-19) grants and support payments' on GOV.UK for more information: <https://bit.ly/3kH3yHy>.

So, start preparing for your Self-Assessment now and leave yourself enough time to get the relevant documents together. Check your information is correct and set aside time to enter your details. The easiest way to file your tax return is online. You can do it at a time that suits you and it doesn't even have to be completed all in one sitting. You can work around your busy schedule and your business by saving your progress in stages and coming back to it again and again.

To find out more visit Self-Assessment on GOV.UK: <https://www.gov.uk/self-assessment-tax-returns>.

The majority of Self-Assessment customers will have been affected in some way by the pandemic last year, which is why your tax return for the 2020/21 tax year may seem a bit different than in previous years.

Whether you are new to Self-Assessment or have been completing your tax return for many years, preparing your paperwork now can help avoid the unnecessary stress of leaving it until the last minute and will prevent you making mistakes or forgetting to include your allowances.

If you're self-employed and have earned more than £1,000 between 6 April 2020 and 5 April 2021, you will need to have filed your paper tax return by 31 October 2021 or 31 January 2022 for online returns.

## WHO includes fluoride preparations on children's medicine list

The British Society of Paediatric Dentistry (BSPD) has welcomed the announcement made by the World Health Organisation (WHO) to include fluoride-containing preparations in their essential medicine list for children. This is a new development which reflects the recognition of oral health as an important aspect of children's overall health and wellbeing.

The report of the 23<sup>rd</sup> WHO expert committee into 'The selection and use of essential medicines' notes the burden of oral diseases, particularly untreated dental caries, which represent a significant public health problem globally. The new WHO recommendation is that 'the listing

should be amended to "fluoride", noting that topical fluoride-containing preparations utilise fluoride in a variety of forms. Fluoride toothpaste is recommended for inclusion as a specifically defined formulation of fluoride (paste, cream or gel containing between 1,000 and 1,500 ppm fluoride [any type]), because of its proven effectiveness in preventing dental caries and for better control of quality of fluoride content'.

Professor Sondos Albadri, President, BSPD said: 'We are pleased to note the inclusion of fluoride-containing dental preparations in the WHO essential medicines list. As paediatric dentists, we have all seen the benefits of these

management options. This recognition and inclusion now by WHO, will hopefully encourage their implementation to improve the oral health of disadvantaged and vulnerable children worldwide'.

The list also includes silver diamine fluoride (SDF). In 2020, the BSPD issued guidance and support materials on the use of SDF as a management option to help arrest dental caries in children.<sup>1</sup>

### Reference

1. British Society of Paediatric Dentistry. New SDF resources. 2021. Available at: <https://www.bspd.co.uk/Professionals/Resources> (accessed November 2021).