

### What we may agree as a reasonable excuse *continued*

#### **Serious illness of close relative or domestic partner**

We would only agree this if:

- the situation took up a great deal of your time and attention during the period from the due date to the date you sent us the tax return, and
- you had already taken the necessary steps to have your tax return ready on time.

#### **You did not receive your online Activation Code in time**

We would agree this if you registered for HMRC Online Services before the deadline and you sent your tax return as soon as you could.

#### **Replacement User ID and password not received in time**

We would agree this if you requested these from HMRC Online Services before the deadline and you sent your tax return as soon as you could.

#### **Your tax return was lost or delayed in the post**

If you posted your tax return to us in good time, but an unforeseen event disrupted the normal postal service.

For example:

- fire or flood at the Post Office
- prolonged industrial action within the Post Office.

#### **Loss of tax records**

Loss of tax records through fire, flood or theft, in circumstances in which the information could not be replaced in time to meet the deadline. We may need to see evidence of this.

### What we would not agree as a reasonable excuse

#### **Tax return too difficult to complete**

We would not agree this as a reasonable excuse. If you have difficulties you should seek help from us or a tax adviser at an early date.

#### **Pressure of work**

We give plenty of notice of the due date to enable you to arrange matters to deal with the tax return on time.

#### **Lack of information**

We would not normally agree this. If you cannot obtain certain details you should enter an estimate on your tax return, with an explanation of why the figure has been estimated.

#### **We did not remind you**

We normally issue a reminder shortly before the first penalty becomes due. But even if you did not receive the reminder we would not regard this as a reasonable excuse. The deadline is clearly shown on the tax return or notice to complete a tax return.

#### **Lack of free software**

If you sent your tax return late because you didn't realise the free HMRC Online Services do not cover all forms, we would not agree this as a reasonable excuse.

#### **Failure by agent or tax adviser**

We would not normally agree this. It is your responsibility to have your tax return ready on time.

## Penalty for a late tax return

The enclosed form SA326 *Late tax return: Penalty Notice* gives details of the penalty now imposed because we did not receive your tax return by the due date.

Please read the penalty notice. If there is anything you do not understand, please ask us.

**If you have not already done so, send us your completed tax return now to avoid further penalties.**

We are sending a copy of the penalty notice to your tax adviser, if you have one.

Please use this leaflet if you want to appeal against the penalty. It explains the grounds on which you may be able to appeal, tells you how to appeal and includes an appeal form.

Withdrawn - do not use

## Appeals against this penalty

You can appeal if you think you have a reasonable excuse for not sending your tax return back in time.

The law does not say what is a reasonable excuse, and we consider each case on its own merits. This leaflet explains, in general terms, how we do this. We take a strict view but, if you do not agree, you can appeal to an independent tribunal.

## How to appeal

If you intend to appeal, you must do this within 30 days of the date of the penalty notice.

Use the appeal form in this leaflet, or send us a letter setting out your reason(s) for appealing against the penalty. Send your appeal to the office shown on the front of the penalty notice.

Give us full details, including the dates of events. We normally expect you to have sent your tax return back within 14 days after a reasonable excuse period has ended. So if your tax return is still outstanding, send it now.

If you choose not to pay a penalty until after we have considered your appeal, please bear in mind that if we do not agree your appeal you will have to pay interest on a penalty that is unpaid 30 days after the date on your penalty assessment.

If your reasonable excuse is continuing, we cannot fully consider your appeal until we have received your tax return.

## How appeals are dealt with

If we **agree** you have a reasonable excuse, we will write and tell you so. We will cancel the penalty and send you a further *Self Assessment Statement*.

If we **do not agree** you have a reasonable excuse, we will explain why and ask if you accept this. If you still think you have a good reason, we will offer you a review of our decision by a person not involved in making that decision and tell you about your right to appeal to an independent tribunal.

You can find further information in factsheet HMRC1. The factsheet can be found on our website at [www.hmrc.gov.uk/factsheets/hmrc1.pdf](http://www.hmrc.gov.uk/factsheets/hmrc1.pdf) or you can get it by phoning the Self Assessment Orderline on **0845 900 0404**.

## What is a reasonable excuse for not meeting the deadline?

It is your responsibility to gather all the information needed to complete your tax return. We allow plenty of time for this, and give more than enough notice of the date when the tax return is due.

You usually have a reasonable excuse where an **unexpected or unusual event beyond your control** has prevented you from sending us your tax return by the deadline. You must still send your tax return as soon as you can.

See aside for examples of what we may agree as a reasonable excuse and examples of what we would not agree.

## Further help

If you need further help:

- you can get in touch with the HM Revenue & Customs office shown on the penalty notice, or
- you can visit our website at [www.hmrc.gov.uk/sa](http://www.hmrc.gov.uk/sa)

For general advice, please call our helpline on **0845 900 0444**.

These notes are for guidance only and reflect the position at the time of writing. They do not affect any rights of appeal.

## Examples

### What we may agree as a reasonable excuse

#### **A problem with HMRC Online Service prevented you from sending your tax return on time**

We would usually agree this, but you must provide the date you tried to send your tax return and the error message you saw.

#### **You did not receive the tax return**

We usually know when a tax return, or notice to complete a tax return, has not been received, because it is sent back as undelivered. We then reissue the tax return to the correct address. Where we are satisfied that you did not receive the tax return, or notice to file, we would of course agree this is a good reason for not sending it on time.

#### **Bereavement**

Naturally we would agree the death of a close relative or domestic partner shortly before the due date as a reasonable excuse, as long as you had already taken the necessary steps to have your tax return ready on time.

*Examples continue overleaf*



If you want to appeal against the penalty, fill in this form so that we may consider the matter. Please use capital letters.

**When completed, send this form to the office shown on the penalty notice.**

Your name and address

Full name
Address
Postcode

Your tax reference *From the top right-hand corner of the penalty notice (include Employer reference, where shown)*

Date of penalty notice DD MM YYYY

<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>
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I wish to appeal against the penalty of £  .  for year ended 5 April  enter year

### **A** Please give the reason for your appeal *Put 'X' in the appropriate box*

Tax return lost in the post – I enclose a copy of the return	<input type="checkbox"/>	Tax return delayed in the post	<input type="checkbox"/>
Serious illness of taxpayer, or a close relative or domestic partner	<input type="checkbox"/>	Bereavement	<input type="checkbox"/>
Other <input type="checkbox"/> <i>please specify</i>	<input type="text"/>		

### **B** Please give details in support of **A** above *State exactly what happened and when*

*continue overleaf if necessary*

Signature of taxpayer or agent

Date DD MM YYYY
<input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/>

Daytime phone number

Agent's name and address *If appropriate*

Full name
Address
Postcode