HM Revenue & Customs

Self Assessment: Appeal against penalties for late filing and late payment

About this form

Please read the SA370 Notes before you fill in this form to appeal against a penalty for sending your tax return late or paying your tax late, or both. Using this form will help us identify your appeal and deal with it quicker.

Send this form to Self Assessment, HM Revenue and Customs, BX9 1AS within 30 days of the date shown on the front of your penalty notice. Late appeals may be accepted if you explain the reason for the extra delay.

If you haven't already done so, send us your tax return and pay any tax you owe now, to avoid further penalties.

To find out more about Self Assessment appeals, go to www.gov.uk/tax-appeals/penalty

Please use black or blue ink and capital letters to fill in the boxes.

About you

Enter your details unless you're making this appeal on behalf of someone else. Then you should enter their details.

Tax reference
Enter the reference shown on your penalty notice

National Insurance number if known

Full name

Address

Postcode

The penalty (or penalties) you want to appeal against

Give the tax year which the penalties are for

Tax year ended 5 April

Tell us which penalties you want to appeal against below. Enter the amount of each penalty and the date of your penalty notice. You'll find this at the top of the front page of your SA326D, 'Late tax return: Notice of penalty assessment' or SA370, 'Notice of penalty assessment'.

Penalties for filing your tax return late

1 day late – £100 penalty. To appeal against this penalty put 'X' in the box

Date of penalty notice DD MM YYYY

3 months late filing penalty amount

£ . 0 0

Date of penalty notice DD MM YYYY

6 months late filing penalty amount

£ . 0 0

Date of penalty notice DD MM YYYY

12 months late filing penalty amount

£ . 0 0

Date of penalty notice DD MM YYYY

Penalties for paying your tax late

30 days late payment penalty amount

£ . 0 0

Date of penalty notice DD MM YYYY

6 months late payment penalty amount

£ . 0 0

Date of penalty notice DD MM YYYY

12 months late payment penalty amount

£ . 0 0

Date of penalty notice DD MM YYYY

Your reason for making an appeal

Please tick the relevant box to tell us why you're making an appeal, and provide a brief description in the box below. If you tick 'Other acceptable excuse' box, give as much information as you can, including relevant dates in the box below and, where possible, provide evidence to support your appeal.

- ☐ Ill health
- ☐ Postal issues
- ☐ Fire, flood or other natural disasters
- ☐ Did not receive the return
- ☐ Theft or crime
- ☐ Bereavement or death of a close relative
- ☐ Information technology difficulties
- ☐ Other acceptable excuse - give more information below

If you need more space, continue on a separate sheet of paper and attach this to the back of your appeal.

What to do next

Please make sure you sign and date your appeal.
Send this form to Self Assessment, HM Revenue and Customs, BX9 1AS.

Signature

Date DD MM YYYY

If you've signed this appeal on behalf of someone else, enter the capacity in which you've done this
For example, agent, executor or personal representative

Your daytime phone number

Your name and address - if different to the name and address you've entered above

Postcode