



Self Assessment - Penalties for late filing and late payment

Why you have to pay a penalty

We have sent you a penalty notice because you've missed the deadline for either sending in your tax return or paying your tax on time.

If you think you do not need to complete a tax return for this tax year, please check by using our online tool at www.gov.uk/check-if-you-need-a-tax-return. This tool will also tell you how to withdraw a return, if you do not need to complete one.

If you do not agree with this penalty, you can appeal.

We can only accept your appeal if you've already sent us your tax return. If you have not, then please do so now, to minimise the amount of penalties charged for filing late.

For more information, go to www.gov.uk/self-assessment-tax-returns/sending-return

How to appeal

You can appeal online, if you've received a £100 fixed late filing penalty for the tax years 2015 to 2016 onwards, by following the instructions at www.gov.uk/tax-appeals/penalty

If you appeal online, you'll get an online message straightaway telling you that you've successfully sent us your appeal and we'll tell you when to expect the result.

If you cannot go online, or you're appealing a penalty that's not a £100 fixed late filing penalty, you can:

- fill in the enclosed appeals form and send it back to us - if you need a copy of this form, go to www.gov.uk/government/publications/self-assessment-appeal-against-penalties-for-late-filing-and-late-payment-sa370
- phone our Self Assessment Helpline on 0300 200 3310

If you contact us by phone or in writing, you'll need to tell us your Unique Taxpayer Reference (UTR) number. It's at the top of your penalty notice, under 'Tax Reference'.

You have 30 days from the date of your penalty notice, to appeal your penalty, unless your notice gives you a new date on the reverse.

Paying the penalty if you appeal

It may help to pay the penalty even if you appeal. If you do this and we do not agree your appeal, you will not need to pay interest on the penalty.

What may count as a reasonable excuse

A reasonable excuse is something that stopped you from meeting a tax obligation that you took reasonable care to meet, for example:

- your partner or another close relative died shortly before the tax return or payment deadline
- you had an unexpected stay in the hospital that prevented you from dealing with your tax affairs
- you had a serious or life-threatening illness
- your computer or software failed just before, or while you were preparing your online return

Tax return deadlines

The deadlines for sending in your tax return are:

- 31 October for a paper tax return
- 31 January for an online tax return

Penalties for sending your tax return late

If you do not send us your tax return on time, you'll have to pay a penalty.

If you delay sending in your tax return by:

- 1 day - you'll have to pay a penalty of £100
- 3 months - you may have to pay a penalty of £10 a day, for a maximum of 90 days (£900)
- 6 months - you'll have to pay a further penalty of 5% of the tax you owe or £300, whichever is greater
- 12 months - you'll have to pay a further penalty of 5% of the tax you owe or £300, whichever is greater - in some cases, you may have to pay up to 100% of the tax you owe

These penalties are in addition to any penalties for paying your tax late.

We have a range of services for people with disabilities, including guidance in Braille, audio and large print. Most of our forms are also available in large print. Please contact us on any of our phone helplines if you need these services.

Our Minicom/text number 0300 200 3319

- service issues with HM Revenue and Customs (HMRC) Online Services - for more information, go to www.gov.uk/government/collections/hm-revenue-and-customs-service-availability-and-issues
- a fire, flood or theft prevented you from completing your tax return
- postal delays that you could not have predicted
- delays related to a disability you have

You must send your return or payment as soon as possible after your reasonable excuse is resolved.

What will not count as a reasonable excuse

The following will not be accepted as a reasonable excuse:

- you relied on someone else to send your return and they did not
- your cheque bounced or payment failed because you didn't have enough money
- you found the HMRC online service too difficult to use
- you did not get a reminder from HMRC
- you made a mistake on your tax return

Appeal outcomes

If you contact us online or in writing and we agree your appeal:

- we'll write to you to say that your appeal is successful
- we'll cancel the penalty and any added interest - if you paid the penalty whilst appealing, we'll pay this back to you with interest from the date you paid (this only applies if you do not have any outstanding amounts to pay)

If you contact us online or in writing and we do not agree your appeal:

- we'll write to you to say why and tell you what you need to do if you do not agree with our decision
- you must pay the penalty and any added interest

If you contact us by phone and we agree to cancel your penalty:

- we'll tell you, over the phone, that we've cancelled your penalty - if you paid the penalty whilst appealing, we'll pay this back to you with interest from the date you paid (this only applies if you do not have any outstanding amounts to pay)

If you contact us by phone and we do not agree to cancel the penalty:

- we'll ask you to appeal in writing
- we'll look at your appeal further and write to you with our decision
- you should pay the penalty and any added interest

More help if you need it

If you need more help, go to www.gov.uk/tax-appeals/penalty

You can phone the Self Assessment Helpline on 0300 200 3310.

You can write to the HM Revenue and Customs office shown on the front of your penalty notice, or write to:

Self Assessment
 HM Revenue and Customs
 BX9 1AS

Payment deadlines

You need to pay any tax you owe by the 31 January following the end of the tax year.

If you do not pay the tax you owe on time, you must pay a penalty. You'll also have to pay interest on the amount you owe and on any penalties.

Paying the tax you owe

For more information about ways to pay, go to www.gov.uk/pay-self-assessment-tax-bill

Penalties for paying your tax late

If you delay paying your tax by:

- 30 days - you'll have to pay 5% of the tax you owe at that date
- 6 months - you'll have to pay a further penalty of 5% of the tax you owe at that date
- 12 months - you'll have to pay a further penalty of 5% of the tax you owe at that date

These penalties are in addition to any penalties for sending your tax return late.

For more information on deadlines and penalties, go to www.gov.uk/self-assessment-tax-returns/deadlines

Your rights and obligations

For an explanation of what you can expect from HM Revenue and Customs and what we expect from you, read 'Your Charter' at www.gov.uk/hmrc/your-charter

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

HMRC Customer Service Group
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