

“My dog ate my tax return” and other excuses....

If you need to fill in a self-assessment tax return, the online deadline of 31st January 2018 is now looming. You will get an automatic £100 penalty if submit your return up to 3 months late, and will have to pay more if it is any later. You will also be fined if you pay your tax bill late.

It is possible to appeal to HMRC against a penalty received for filing a return late, not paying all the tax you owe, paying tax after the due date, filing an incorrect return or not being to prove you have kept adequate records to back up your tax returns. Your penalty can be cancelled or amended but only if you have a reasonable excuse.

According to HMRC a reasonable excuse is normally something unexpected or outside your control that stopped you meeting a tax obligation, for example: your partner died shortly before the tax return or payment deadline, you had an unexpected stay in hospital that prevented you from dealing with your tax affairs, your computer or software failed just before or while you were preparing your online return, service issues with HMRC online services, a fire prevented you from completing your tax return or postal delays that you couldn't have predicted. You must try to send your return or payment as soon as possible after your reasonable excuse is resolved.

HMRC revealed some very odd excuses that they had received last year which were obviously unsuccessful!

- My tax return was on my yacht, which mysteriously caught fire and everything on it went up in flames
- A wasp flew in the window of my car and stung me on my hand which caused me to have an accident and my tax return, which was on the seat beside me, was destroyed
- My wife helps me with my tax return, but she had a headache for two weeks
- My dog doesn't like our postman and he ate my tax return and also every reminder you sent me
- I couldn't complete my tax return because my husband left me and took our accountant with him
- My two year-old son scribbled all over my tax return with his crayons so I couldn't send it in

- My husband is a civil servant and categorically assured me that the deadline was the 5th April
- My internet connection failed, therefore it was BT's fault not mine
- I'm an anarchist and reject the arbitrary demands of the state, I also suffer from Alopecia and am therefore embarrassed to be out in public. And anyway, I don't own a computer

More 'normal' excuses that are still not accepted as reasonable include: you relied on someone else to send your return and they didn't; your cheque bounced or payment failed because you didn't have enough money; you found the HMRC online system too difficult to use or you didn't get a reminder from HMRC.

All in all, it is far easier and cheaper to avoid the penalties by submitting your tax return by your deadline date!

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