



## **Have you filed your self-assessment tax return yet?**

There is still time to file your 2019-20 tax return although the deadline is fast approaching - 31 January. Well done to those of you that have already done so, but for those who still need to file their return, it's time to get into action.

Many of the professional accounting bodies requested an extension to the 31 January deadline or to waive late filing penalties to ease coronavirus workload pressures but HMRC rejected the proposal. However, HMRC have extended 'reasonable excuses' to now include pandemic related disruptions caused to the taxpayer's business or their personal circumstances. This also applies to agents for delays in filing due to the pandemic. They will also extend the period to appeal a penalty.

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 or close relative 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; you had a serious or life-threatening illness; your computer or software failed just before or while you were preparing your online return; service issues with HMRC online services; a fire, flood or theft 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.

Excuses that are 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; you made a mistake on your tax return or you didn't get a reminder from HMRC.

As already mentioned if you have been affected by coronavirus then HMRC will consider this as a reasonable excuse for missing some tax obligations (such as payments or filing dates). However you must explain how you were affected by coronavirus in your appeal and you must still file the return and make payment as soon as you can.

Filing your return on time will not only avoid any penalties for late filing but will also crystallise the amount of tax and other liabilities – NIC and student loan repayments – that may also be due for payment 31 January 2021.

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