

## Reasonable excuses.....

If you need to fill in a self-assessment tax return, the online deadline of 31 January 2022 is looming fast. You will get an automatic £100 penalty if submit your return up to 3 months late, and will have to pay more if it's 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 have received many excuses for people not submitting their tax return on time and these are some of the most bizarre (and unsuccessful!):

- I was up a mountain in Wales, and couldn't find a post box or get an internet signal
- my hamster ate my post
- I was just too busy – first my maid left, my second maid stole from me and my third maid was very slow to learn
- I've been cruising round the world in my yacht, and only picking up post when I'm on dry land
- My boiler broke and my fingers were too cold to type
- my mother-in-law is a witch and put a curse on me



and even accountants can get it wrong....

- Our junior member of staff registered our client in self-assessment by mistake because they were not wearing their glasses

More 'normal' excuses for filing late 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 the deadline date.

*Published in the Wigan Observer 28<sup>th</sup> December 2021.*