

Reasonable excuses

If you need to fill in a self-assessment tax return, the online deadline of 31 January 2025 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 a full list of these please visit: www.gov.uk/tax-appeals/reasonable-excuses

HMRC have received many excuses for people not submitting their tax return on time over the years 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
- I had an argument with my wife and went to Italy for 5 years

- My niece had moved in - she made the house so untidy I could not find my log in details to complete my return online
- 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
- I couldn't file my return on time as my wife has been seeing aliens and won't let me enter the house.
- My mother-in-law is a witch and put a curse on me
- My pet dog ate my tax return - and all the reminders



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, payment failed because you didn't have enough money in your account, 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.