



**HM Revenue
& Customs**

Lauren Elwington
Steve

Self Assessment: Late tax return Notice of Penalty Assessment

J21B3G01UKKMAA0000025325001002340100

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Leicester
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HM Revenue and Customs
PENSION SCHEMES SERVICES
HM REVENUE & CUSTOMS

BX9 1GH

23 MAR 2021



Telephone 0300 123 1079

Date of issue 09 March 2021

Tax Reference 20536 91330

As Trustee of
A B & A PENSION Fund



We didn't receive your tax return on time

We've charged you a £100 penalty because we didn't receive your tax return for the 6 April 2019 to 5 April 2020 tax year on time.

You'll need to pay the penalty within 30 days of the date of this letter. We charge interest on late payments.

What you need to do

1. Send us your tax return now.
2. Clear any outstanding tax balance.
3. Pay the penalty.

How to send us your tax return

The quickest way to file your return is to log in to your HMRC Online Services account. Go to **GOV.UK** and search 'Self Assessment', then choose 'File your Self Assessment tax return online'.

If you don't have an account, you can register for one. Go to **GOV.UK** and search 'Self Assessment', then choose 'Registering and sending a return'.

You must send us a tax return, even if you don't think you owe any tax, or you've already paid all the tax you owe.

SA326D

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HMRC 01/21

▼ Please detach payslip here when making payment direct to the Accounts Office or by Girobank ▼

Paying HMRC

Ways to pay

Direct Debit

Set up a Direct Debit through your HM Revenue and Customs online account. Go to www.gov.uk/pay-tax-direct-debit and follow the instructions.

Bank details for online or telephone banking, CHAPS, Bacs

Make a transfer from your bank account by Faster Payments, CHAPS or Bacs. Pay into account number 12001039, sort code 08-32-10, account name 'HMRC Cumberland' using payment reference 2053691330K.

By online card payment

Go to www.gov.uk/dealing-with-hmrc/paying-hmrc and follow the instructions.

At your bank or building society

Pay by cash or cheque at your branch. Make cheques payable to 'HM Revenue and Customs only 2053691330K'.

By cheque through the post

Send your payslip and a cheque payable to 'HM Revenue and Customs only 2053691330K' to:

HM Revenue and Customs
Direct
BX5 5BD

Payment questions

Go to www.gov.uk/pay-self-assessment-tax-bill

How to pay

The easiest way to pay is online. Go to **GOV.UK** and search 'Self Assessment', then choose 'pay your Self Assessment tax bill'.

If you don't file your tax return or pay what you owe

If you still haven't filed your return 3 months after the deadline, we'll start charging you £10 a day until we receive it. We can charge daily penalties for up to 90 days, starting from 1 February for paper returns or 1 May for online returns.

If you also don't pay the tax you owe on time, you may have to pay a separate penalty. This is on top of the penalty for not sending your tax return on time.

If you don't think you should have to pay this penalty

If you believe you sent your tax return on time, please call us on 0300 200 3310 or write to us at the address at the top of this letter. Please include full details of how you sent your tax return and when.

If you believe you have a good reason for not sending your tax return on time, you can appeal against this penalty. You need to appeal within 30 days of the date of this letter – please read the enclosed leaflet first.

If you think you don't need to send a 2019-20 tax return, use our online tool to check. Go to **GOV.UK** and search 'Self Assessment'. Choose 'who must send a tax return' then 'check if you need to send a tax return'.

If you don't need to send us a return because you're no longer self-employed, go to **GOV.UK** and search 'stop being self-employed', then choose 'tell HMRC you're stopping self-employment'. If you don't need to send us a return for another reason, please call us on 0300 200 3310.

If you've filed your return and paid in the last 2 weeks, thank you. You don't need to do anything else.

If you have someone who helps you with your tax affairs, you may want to show them this letter.

▼ Please detach payslip here when making payment direct to the Accounts Office or by Girobank ▼



HM Revenue
& Customs

bank giro credit



ABC

ABC

Date _____

Cashier stamp

Barclays Bank Plc
Automated Bulk Credit Clearing
Account number 60844691 11-47

Account
HM Revenue and Customs

Paid in by
A B & A PENSION Fund

Reference number
2053691330K

25-03-49



For official use



For official use

CASH
CHEQUE

£



Support available during the Coronavirus (COVID-19) pandemic

We're reviewing some of our processes, to support you in the best possible way during the Coronavirus (COVID-19) pandemic.

More time to appeal or ask for a review

You normally have 30 days to appeal, or ask us for a review, but we know it may not currently be possible for you to do this. So, for now, we're giving you an extra 3 months.

What this means for you

More time to appeal to us or ask us for a review

You will have received a letter with this attachment. If the letter says you can appeal to us, or ask us for a review:

- within 30 days – you now have 3 months and 30 days
- by a certain date – you now have an extra 3 months after that date

More time to appeal to the tribunal

If the letter says you can appeal to the tribunal, you would normally have 30 days to do this. The tribunal will ask us if we object to a late appeal. We will not object if you appeal within 3 months and 30 days.

Reasonable excuse for not meeting a tax obligation

You can appeal if the letter you've received is about a penalty because you've missed the deadline for either sending a return or paying tax on time; you can appeal if you:

- do not think the penalty is due
- have a reasonable excuse for missing the deadline

A reasonable excuse is something that stopped you from meeting a tax obligation that you had taken reasonable care to meet. This can now also include problems caused by Coronavirus (COVID-19).

For more information about this, go to www.gov.uk/tax-appeals/reasonable-excuses

Problems paying your tax because of Coronavirus (COVID-19)

If you cannot pay your tax because of Coronavirus (COVID-19), we can agree 'time to pay' arrangements with you. We agree these on a case-by-case basis and tailor them to meet your circumstances.

We've set up a dedicated helpline for dealing with time to pay arrangements.

If you need help or want to talk about your options, please phone us on 0800 024 1222.

If you have any health issues or personal circumstances that make it difficult for you to deal with us, please tell us. We'll help you in whatever way we can.

For more information go to www.gov.uk/dealing-hmrc-additional-needs

More information

You can find more information about Coronavirus (COVID-19) on GOV.UK





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
January 2020

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Please read the SA370 Notes before you fill in this form to appeal against a penalty for sending your tax return late or paying your tax late, or both. Using this form will help us identify your appeal and deal with it quicker.

Send this form to Self Assessment, HM Revenue and Customs, BX9 1AS within 30 days of the date shown on the front of your penalty notice. Late appeals may be accepted if you explain the reason for the extra delay.

If you have not already done so, send us your tax return and pay any tax you owe now, to avoid further penalties.

To find out more about Self Assessment appeals, go to www.gov.uk/tax-appeals/penalty

Please use black or blue ink and capital letters to fill in the boxes.

 Enter your details unless you're making this appeal on behalf of someone else. Then you should enter their details.

Tax reference Enter the reference shown on your penalty notice <div><div></div><div></div><div></div><div></div><div></div><div></div><div></div><div></div><div></div><div></div><div></div><div></div></div>	Full name <div></div>
National Insurance number if known <div><div></div><div></div><div></div><div></div><div></div><div></div><div></div></div>	Address <div></div> <div></div> <div></div> <div>Postcode</div>

Give the tax year which the penalties are for

Tax year ended 5 April

Tell us which penalties you want to appeal against below. Enter the amount of each penalty and the date of your penalty notice. You'll find this at the top of the front page of your SA326D, 'Late tax return: Notice of penalty assessment' or SA370, 'Notice of penalty assessment'.

<p>1 day late – £100 penalty. To appeal against this penalty put 'X' in the box</p> <div style="text-align: center;"><input type="checkbox"/></div>	<p>Date of penalty notice DD MM YYYY</p> <div style="text-align: center;"> <input type="text"/><input type="text"/> <input type="text"/><input type="text"/> <input type="text"/><input type="text"/><input type="text"/><input type="text"/> </div>
<p>3 months late filing penalty amount</p> <div style="text-align: right;">£<input type="text"/><input type="text"/><input type="text"/><input type="text"/><input type="text"/><input type="text"/><input type="text"/>.<input type="text"/><input type="text"/></div>	<p>Date of penalty notice DD MM YYYY</p> <div style="text-align: center;"> <input type="text"/><input type="text"/> <input type="text"/><input type="text"/> <input type="text"/><input type="text"/><input type="text"/><input type="text"/> </div>
<p>6 months late filing penalty amount</p> <div style="text-align: right;">£<input type="text"/><input type="text"/><input type="text"/><input type="text"/><input type="text"/><input type="text"/><input type="text"/>.<input type="text"/><input type="text"/></div>	<p>Date of penalty notice DD MM YYYY</p> <div style="text-align: center;"> <input type="text"/><input type="text"/> <input type="text"/><input type="text"/> <input type="text"/><input type="text"/><input type="text"/><input type="text"/> </div>
<p>12 months late filing penalty amount</p> <div style="text-align: right;">£<input type="text"/><input type="text"/><input type="text"/><input type="text"/><input type="text"/><input type="text"/><input type="text"/>.<input type="text"/><input type="text"/></div>	<p>Date of penalty notice DD MM YYYY</p> <div style="text-align: center;"> <input type="text"/><input type="text"/> <input type="text"/><input type="text"/> <input type="text"/><input type="text"/><input type="text"/><input type="text"/> </div>

Penalties for paying your tax late

<p>30 days late payment penalty amount</p> <p>£ <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> . <input type="text"/> <input type="text"/></p>	<p>Date of penalty notice DD MM YYYY</p> <p><input type="text"/><input type="text"/> <input type="text"/><input type="text"/> <input type="text"/><input type="text"/><input type="text"/><input type="text"/></p>
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Your reason for making an appeal

Please tick the relevant box to tell us why you're making an appeal, and provide a brief description in the box below. If you tick 'Other acceptable excuse' box, give as much information as you can, including relevant dates in the box below and, where possible, provide evidence to support your appeal.

☐ Ill health

☐ Did not receive the return

☐ Information technology difficulties


☐ Postal issues

☐ Theft or crime

☐ Other acceptable excuse - give more information below

☐ Fire, flood or other natural disasters

☐ Bereavement or death of a close relative

 If you need more space, continue on a separate sheet of paper and attach this to the back of your appeal.

What to do next

Please make sure you sign and date your appeal.
Send this form to Self Assessment, HM Revenue and Customs, BX9 1AS.

<p>Signature</p> <div></div> <p>Date DD MM YYYY</p> <div> <div></div> <div></div> <div></div> <div></div> <div></div> <div></div> <div></div> <div></div> </div> <p>If you've signed this appeal on behalf of someone else, enter the capacity in which you've done this For example, agent, executor or personal representative</p> <div></div>	<p>Your daytime phone number</p> <div></div> <p>Your name and address - if different to the name and address you've entered above</p> <div> <div></div> <div></div> <div></div> <div></div> <div></div> <div></div> </div> <p>Postcode</p> <div></div>
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