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Pensioner Practitioner.co  
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Daws House  
33-35 Daws Lane  
London  
NW7 4SD

Tax Reference 72185 37481

Date 17 FEBRUARY 2016

Issued by:  
HM Revenue & Customs  
PENSION SCHEMES SERVICES  
FITZROY HOUSE  
CASTLE MEADOW ROAD  
NOTTINGHAM  
NG2 1BD

Phone 0845 600 2622

As Trustee of  
MICRON PREC.(BRIXWORTH)ENG 1996 EXEC PENSION SCHEME

**Your tax return for the year ended 5 April 2015 was not sent in on time.  
Because of this a penalty of £100 is payable.**

This is in accordance with paragraph 3 of Schedule 55 to the Finance Act 2009.

### What to do next

- If you still haven't sent us your tax return please do so now to avoid further penalties.
  - If your tax return is more than three months late we will charge you a penalty of £10 for each day it remains outstanding.
  - Daily penalties can be charged for a maximum of 90 days starting from 1 February for paper returns or 1 May for online returns.
- Please pay this penalty within 30 days of the date shown on this notice.

### Do you need our help?

Please read the notes overleaf. If you need further information please go to [www.hmrc.gov.uk/sa](http://www.hmrc.gov.uk/sa) or you can phone us on the number shown above.

*We have sent a copy of this notice to your tax adviser, if you have one.*

## Paying HMRC

### Ways to pay



#### Direct Debit

Pay online by direct debit at [www.online.hmrc.gov.uk/online](http://www.online.hmrc.gov.uk/online)

Login, or register and enrol, then follow the *Direct Debit payment* link from the *Main menu*.



#### Billpay

You can also pay by Debit Card over the internet. Go to [www.billpayment.co.uk/hmrc](http://www.billpayment.co.uk/hmrc) and follow the guidance.



#### Internet and phone banking

Pay into our account number 12001039 sort code 08-32-10 using reference 7218537481K.

Payment questions?

[hmrc.gov.uk/payinghmrc](http://hmrc.gov.uk/payinghmrc)

### Other ways to pay

**Your bank** Pay this account at your bank branch. Make cheques payable to HM REVENUE & CUSTOMS ONLY 7218537481K.

**Post Office** You can pay at any participating Post Office by debit card or cheque, made payable to POST OFFICE LTD.

**By Post** Send this payslip with a cheque payable to HM REVENUE & CUSTOMS ONLY 7218537481K  
Address to HMRC Bradford BD98 1YY

## Filing your tax return online

We would like you to send your tax return online. There are many benefits to filing your tax return online:

- it is simple and secure
- your tax is automatically calculated for you
- you can use the service day or night
- you will receive immediate acknowledgment that we have received your tax return
- if you are due a repayment you will receive it much quicker

You can also:

- view your payments made and amend your personal contact details online
- set up a Direct Debit payment for a future date and/or start a Budget Payment plan

### Getting started

You will need to register and enrol. To do this go to [www.hmrc.gov.uk/online](http://www.hmrc.gov.uk/online) and follow the step-by-step guidance. You will be given a User ID on-screen and you will also be asked to create a password. Confirmation of your User ID and an Activation Code will be sent to you by post within seven working days of registering.

You will need to use your Activation Code within 28 days of the date on the letter. If the Code expires before you use it, you will have to register again.

## If something is wrong

If you believe that you sent in your tax return on time please write to us, at the address shown overleaf, with full details.

If this notice has been issued to someone who has died, please let us know the date of death and who is looking after their tax affairs.

## Appealing against this penalty

If you want to appeal you must do so:

- in writing
- within 30 days of the date of this notice

Please read the enclosed leaflet before you appeal.

### Payment of penalty if you appeal

If you appeal, you may still find it in your interest to pay the penalty. This may avoid you being charged interest if your appeal does not succeed.

Interest accrues from 30 days after the date of this notice. The appeal **does not** change this interest date.

If your appeal is successful we will cancel the penalty, and any interest charged on it. If you have already paid the penalty, we will repay this with interest from the date you paid, up to the date we repay you.

**Update: If you don't agree with a penalty you now have until 6 April 2016 to appeal.**



Booth Merseyside L30 4UA

Trans  
cash

Payslip



HM Revenue  
& Customs

bank giro credit



159

24

Reference

7218537481K

Credit account number

157 8006

Amount due  
(no fee payable at PO counter)

£

CHEQUE ACCEPTABLE

For official use

MICRON PREC.(BRIXWORTH)ENG  
1996 EXEC PENSION SCHEME

Signature

Date

NATWEST BANK PLC  
COLLECTION A/C  
HM REVENUE & CUSTOMS

CASH

CHEQUE

£

57-80-06

SA326D

HMRC 12/13

Please do not fold this payslip or write or mark below this line

7218537481K &7241578006 000000000 74 X



# Self Assessment: Penalties for late filing and late payment

## Why you have to pay a penalty

You have to pay a penalty because you missed the deadline(s) for sending in your tax return and/or for paying your tax.

## What to do if you don't agree with a penalty

### If you don't think you need to complete a tax return for this year

If we sent you a tax return or a letter telling you to complete one and you don't think you need to, go to [hmrc.gov.uk/yourtaxreturn](https://hmrc.gov.uk/yourtaxreturn) to check. If you still don't think you should be in Self Assessment then phone us on 0300 200 3310.

### If you think you met a deadline or have a reasonable excuse for missing a deadline

You can appeal and if we agree you met the deadline or think you have a reasonable excuse for missing it you won't have to pay the penalty.

#### Having a reasonable excuse

A reasonable excuse is normally an unexpected or unusual event, beyond your control, that made you miss the deadline. There are no hard and fast rules on what counts - we will look at the facts and information you give us. Examples of excuses we may accept and those we will not are on page 2.

We normally expect you to send in your tax return within 14 days of your reasonable excuse ending. If your reasonable excuse is continuing we will be unable to consider an appeal until you send us your tax return.

## How to appeal

You need to complete an appeal form and send it back to us within 30 days of the date shown on your penalty notice. We may accept a late appeal if you explain the reason for the extra delay.

You can complete the appeal form attached or download a form at [hmrc.gov.uk/forms/SA370.pdf](https://hmrc.gov.uk/forms/SA370.pdf)

### Paying the penalty if you appeal

If we do not agree your appeal and you have not paid the penalty you will have to pay interest. Interest is charged on a penalty that is unpaid 30 days after the date on your penalty notice.

### What happens if you appeal

After we have looked at the facts and information you give us we will write to you with our decision.

#### If we agree with your appeal

- We will cancel the penalty and any interest we may have charged on it.
- You will get a Self Assessment Statement shortly after we have done this.

#### If we do not agree with your appeal

- We will tell you why and ask if you accept our decision.
- If you haven't already done so you should pay the penalty and any interest charges.

## Tax return deadlines

For most people these are:

- 31 October for a paper tax return
- 31 January for an online tax return.

## Penalties for sending your tax return late

If your tax return is late you have to pay a penalty. The more you delay the greater the penalty.

- **1 day late** - you will have to pay a £100 penalty.
- **3 months late** - you will have to pay a daily penalty of £10 a day, for a maximum of 90 days (£900).
- **6 months late** - you will have to pay a further penalty of 5% of the tax due or £300, whichever is greater.
- **12 months late** - you will have to pay a further penalty of 5% of the tax due or £300, whichever is greater. In serious cases you may be asked to pay up to 100% of the tax due instead.

These penalties are in addition to any penalties for paying your tax late (see page 2).

If you send us a paper tax return you may have to pay more penalties because the deadline for a paper tax return is usually three months earlier than the online filing deadline.

### Example

For a tax return that was issued in April and received on 21 February.

If you send a **paper** tax return you will get two penalties costing you £310. This is £100 for missing the 31 October deadline and daily penalties of £210 (21 days at £10).

If you send an **online** tax return you will only get one penalty costing you £100.

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

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## If you do not agree with our decision

You can disagree with our decision and take your appeal further by:

- asking for it to be reviewed again by someone else in HM Revenue & Customs (HMRC)
- making an appeal to an independent tribunal.

Go to [hmrc.gov.uk/sa/appeals-decisions.htm](http://hmrc.gov.uk/sa/appeals-decisions.htm) for more information.

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## Reasonable excuse examples

### What we may accept as a reasonable excuse

- HMRC Online Services would not accept the tax return - you'll need to provide the error message you received and the date you tried to send it.
- You did not receive the tax return or letter telling you to complete a tax return - we usually know if you did not because it is sent back undelivered.
- Bereavement - the death of a close relative or domestic partner shortly before the deadline.
- Serious or life-threatening illness, for example, a major heart attack or a serious mental illness that prevents you dealing with your tax affairs.
- You did not receive your online Activation Code, User ID or password in time to send your tax return by the deadline - as long as you tried to get them before the deadline and once you received them you sent your tax return as soon as you could.
- Your tax return or cheque was lost or delayed in the post. You must have posted it in good time to meet the deadline.
- Loss of tax records, through theft, fire or flood, that cannot be replaced in time to meet the deadline.
- Your cheque was dishonoured because of an error by your bank.

### What we will not accept as a reasonable excuse

- Tax return too difficult to complete.
- Pressure of work.
- It was your agent's or tax adviser's fault that you missed the deadline.
- Lack of information available.
- We did not remind you about the tax return and payment deadlines.
- You want to replace the paper tax return you have already sent with an online tax return to reduce your penalties.
- Unable to send a certain tax return or supplementary pages online as there was no free HMRC software.
- Your cheque was dishonoured due to a shortage of funds or made out incorrectly.

For more information about reasonable excuse go to [hmrc.gov.uk/sa/appeals-decisions.htm](http://hmrc.gov.uk/sa/appeals-decisions.htm)

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## More help

- Go to [hmrc.gov.uk/sa/appeals-decisions.htm](http://hmrc.gov.uk/sa/appeals-decisions.htm)
- Phone the Self Assessment Helpline on 0300 200 3310.
- Write to the HMRC office shown on the front of your penalty notice.  
If you don't have this, write to HM Revenue & Customs, Self Assessment,  
PO Box 4000, CARDIFF, CF14 8HR

If you contact us by phone or in writing you will need to tell us your 10-digit Unique Taxpayer Reference (UTR). You'll find this on letters or forms we send you about your tax return.

## Payment deadlines

You must pay the balance of any tax you owe by the 31 January following the end of the tax year.

For example, for tax year 2010-11 (ending 5 April 2011) you must pay any tax you owe by 31 January 2012.

When you don't pay the tax you owe on time you may have to pay a penalty. You will also have to pay interest on anything you owe and haven't paid, including penalties.

## Penalties for paying your tax late

The more you delay the greater the penalty.

- **30 days late** - you will pay 5% of the tax you owe at that date
- **6 months late** - you will pay a further penalty of 5% of the tax you owe at that date.
- **12 months late** - you will 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 (see page 1).

For more information on deadlines and penalties go to [hmrc.gov.uk/sa/deadlines-penalties.htm](http://hmrc.gov.uk/sa/deadlines-penalties.htm)

## Your rights and obligations

Your Charter explains what you can expect from us and what we expect from you. For more information go to [hmrc.gov.uk/charter](http://hmrc.gov.uk/charter)

These notes are for guidance only and reflect the position at the time of writing. They do not affect any right of appeal.

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HMRC 06/14 5014136



## About this form

Use this form to appeal against a penalty for sending your tax return late and/or paying your tax late. Using this form will help us identify your appeal and deal with it quicker.

Send this form to the HM Revenue & Customs (HMRC) office shown on the front of your penalty notice within 30 days of the date shown on the notice. Late appeals may be accepted if you explain the reason for the extra delay.

If you haven't already done so, send us your tax return and/or pay any tax you owe **now**, to avoid further penalties.

To find out more about Self Assessment appeals go to [hmrc.gov.uk/sa/appeals-decisions.htm](http://hmrc.gov.uk/sa/appeals-decisions.htm)



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

## The penalty (or penalties) you want to appeal against

Which tax year are the penalties 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 will 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*.

### Penalties for filing your tax return late

1 day late - £100 penalty. To appeal against this penalty put 'X' in the box

☐

Date of penalty notice DD MM YYYY

     

3 months late filing penalty amount

£       .

Date of penalty notice DD MM YYYY

     

6 months late filing penalty amount

£       .

Date of penalty notice DD MM YYYY

     

12 months late filing penalty amount

£       .

Date of penalty notice DD MM YYYY

     

### Penalties for paying your tax late

30 days late payment penalty amount

£       .

Date of penalty notice DD MM YYYY

     

6 months late payment penalty amount

£       .

Date of penalty notice DD MM YYYY

     

12 months late payment penalty amount

£       .

Date of penalty notice DD MM YYYY

## Your reason for making an appeal

In the space below, tell us why you're making an appeal, for example, because you believe you met a deadline or you had a reasonable excuse for missing it. Give as much information as you can, including relevant dates. Where possible provide evidence to support your appeal.



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

## About you



Enter your details unless you are making this appeal on behalf of someone else then enter their details.

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

## What to do next

- Please make sure you sign and date your appeal.
- Send this form to the HMRC office shown on the front of your penalty notice.

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