



**HM Revenue
& Customs**

**NIC and EO
HM Revenue and Customs
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FOR OUR OPENING HOURS SEE
WWW.HMRC.GOV.UK/CONTACTUS

Fax 01912854322

Web www.gov.uk

Date 5 November 2015
Our ref 846/B14231

Dear Sir or Madam

Late appeal

Penalty reference: 846 PEN P E 1741 14 B14231

Thank you for your agent's appeal against the penalty for the late submission of your Employer Annual P35 Return for the tax year 2013 to 2014.

We sent you the penalty notification on 6 October 2014. You are allowed 30 days from this date to appeal. As we received the appeal after the time limit, this is a late appeal.

Reasonable excuse

The law says that when you appeal to HMRC, you must do so within the time limit. We may accept a late appeal if you had a reasonable excuse for not appealing within the time limit and you appealed as soon as you could after the reasonable excuse ended.

The law does not say what a reasonable excuse is. HMRC's view is that a reasonable excuse is normally an unexpected or unusual event, either unforeseen or beyond your control, that prevented you from sending in an appeal within the time limit. We consider each case on its own facts.

I am not accepting the appeal because I consider that your agent does not have a reasonable excuse for sending it late. This is because the return has just been received in paper form. It was due to be submitted online on or before 19 May 2014. You have not gave a reason as to why it was submitted late.

Application to HM Courts & Tribunals Service

You have the right to apply to an independent tribunal to see if they will accept the late appeal. To do this, you need to fill in a Notice of Appeal form and post or email it to the address shown on the form by 5 December 2015. To get a copy of the Notice of Appeal form:

- go to www.gov.uk/tax-tribunal
- phone the HM Courts & Tribunals Service on **0300 123 1024**

Information is available in large print, audio and Braille formats.
Text Relay service prefix number – 18001



If you appeal to the tribunal, it would be helpful if you say what you want to happen if they allow it. Your options, if they allow the late appeal, will be to:

- discuss your grounds of appeal against the penalty with me and try to reach an agreement
- ask for your case to be reviewed by an HMRC officer not previously involved in your case
- ask the tribunal to decide the matter

If you opt for a review, you can ask the tribunal to decide the matter if you are not happy with the outcome.

If you want to discuss your appeal with HMRC and preserve your right to a review, you will need to say so in box 8 of the Notice of Appeal form.

More information

For more information about appeals and reviews:

- go to www.gov.uk/tax-appeals
- phone the number at the top of this letter

Payment of the penalty

If you do not take any action:

- I will assume that you do not wish to apply to HM Courts & Tribunals Service for permission to accept a late appeal
- you must pay the penalty of £400.00 immediately

If you have already paid, then you need take no further action.

I am unable to send a copy of this letter to Baker Tilly because you have not authorised us to communicate with them about penalty appeals. If you want us to communicate with them, you or they need to send us a completed form 64-8, 'Authorising your agent'. You may wish to discuss this with your agent.

Please note that our new address is NIC and EO, HM Revenue and Customs, BX9 1BX. If you write to us but do not use this address then we may not get your post.

Yours faithfully

T GRAY
ASSISTANT OFFICER

To find out what you can expect from us and what we expect from you go to www.gov.uk/hmrc/your-charter and have a look at 'Your Charter'.