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## Self Assessment: Late tax return Daily penalty reminder

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Issued by:  
HM Revenue and Customs  
PENSION SCHEMES SERVICES  
HM REVENUE & CUSTOMS

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As Trustee of  
A B & A PENSION Fund

### Your tax return for the year ended 5 April 2023 is late and your penalties are getting higher

After 01 May 2024, a daily penalty of £10 a day is payable for each day your online tax return is outstanding, for a maximum of 90 days.

### These penalties are now more than £600

File your tax return online **now** to avoid further penalties. If you think you don't need to complete a tax return for this tax year, go to [gov.uk/check-if-you-need-a-tax-return](https://gov.uk/check-if-you-need-a-tax-return) to check.

If we still haven't received your tax return after the 90-day daily penalty period it will be six months late, and in addition to the maximum £900 daily penalties, you will have to pay a further penalty of at least £300.

If you send us a paper tax return, your penalties may already be higher. This is because the deadline for a paper tax return is usually three months earlier than the online filing deadline.

### When will I have to pay these penalties?

We will send you a penalty assessment telling you how much to pay and when. This will be:

- shortly after we receive your tax return, or
- after the 90-day daily penalty period, if your tax return is still outstanding.

These penalties are in addition to your initial late filing penalty and any penalties you will be charged for paying late.

You will also have to pay interest on all outstanding amounts, including penalties. If you have filed your tax return in the last few days, thank you.

## The more you delay the greater the penalty

### Penalties at a glance

#### One day late

An initial penalty of £100.

#### Three months late

A daily penalty of £10 per day, up to a maximum of 90 days (£900).

#### Six months late

A further penalty of 5% of the tax due or £300, whichever is greater.

#### Twelve months late

A further penalty of 5% of the tax due or £300, whichever is greater.

In particularly serious cases, you face a higher penalty of up to 100% of the tax due.

If you need help go to

[www.hmrc.gov.uk/sa](https://www.hmrc.gov.uk/sa)

or phone us

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