

LBCA Chartered Accountants

Tax Return Deadlines

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Tax return deadlines and penalties

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Introduction

During the tax year (which runs from 6 April to 5 April) there are key dates for sending in your tax return and making payments. It's important that you're aware of these dates - HM Revenue & Customs (HMRC) can impose penalties and additional charges if you miss them.

Receiving your Self Assessment tax return

Soon after each new tax year (6 April) HM Revenue & Customs (HMRC) will contact you if they think you need to complete a tax return. This may be because you have completed a tax return before or because you have asked to complete a tax return.

If you send your return on paper, you'll receive a paper tax return. If you send your return online, you'll receive a letter instead (called the 'Notice to File').

If HMRC hasn't contacted you, but you think you need to complete a tax return, please follow the link below.

Do you need to complete a tax return?

Deadlines for sending in your tax return

31 October: all paper returns

If you send in a paper tax return, it must reach HM Revenue & Customs (HMRC) by midnight on 31 October.

The deadline for paper tax returns is only

Tax return deadlines and penalties

later than 31 October if:

- You receive the notice to file your tax return after 31 July. In this case you'll have three months from the date you receive the notice if you want to send in a paper return.
- You're completing a paper return because there's no software available to file your tax return online (for example Non-Resident Companies) or you have been told by HMRC that you're not allowed to file online. In these cases you'll have until 31 January to send in your return.

31 January: online returns

If you send your tax return online, it must reach HMRC by midnight on 31 January.

The deadline is earlier if you owe tax of less than £2,000 and you want HMRC to collect it by reducing your PAYE (Pay As You Earn) tax code next year. In this case you need to send your tax return online by 30 December instead. HMRC will try to amend your code number, but it's not always possible, and you may still have to make a payment instead by 31 January.

The deadline is only later than 31 January if you received the notice to file your tax return after 31 October. You'll then have three months from the date you receive the notice to send your return online.

Tax return receipts and acknowledgments

HMRC doesn't issue receipts for paper tax returns. However if you file online you'll get an on-screen acknowledgment once they've received your return.

Penalties if you miss the tax return deadline

If HM Revenue & Customs (HMRC) receives your tax return after the filing deadline, you'll be charged an automatic £100 penalty.

If a Partnership Tax Return is late there's a £100 penalty for each partner.

If a Trust and Estate Tax Return is late there's a £100 charge to the trust or estate.

Having a reasonable excuse for missing the deadline

You won't have to pay a penalty if you have a reasonable excuse for missing the deadline. There's no hard and fast rule on this but usually the delay must be completely due to an exceptional or major unexpected event that's outside your control.

Some examples of what HMRC may consider as a reasonable excuse are:

- documents being lost through theft, fire or flood that you can't replace in time
- life-threatening illness, eg a heart attack that prevents you dealing with your tax affairs
- the death of a partner shortly before the filing date - you may need to show that you'd taken steps to prepare the return before this happened
- industrial action by Royal Mail over a lengthy period of time
- issues with the online filing service, where no work-round was available -

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you'll need to provide the error message you received

If you have got a reasonable excuse you can ask for a penalty to be reconsidered. HMRC will look carefully at the information you provide and any other evidence that's available. You should make any claim as soon as possible - don't wait until you receive the penalty.

To make a claim, write to your Tax Office and give the following details:

- your name and Unique Taxpayer Reference - you'll find this on documents such as your tax return or Self Assessment statement
- the date you sent your return
- the reason why the return was late

[Find out what counts as a reasonable excuse for filing your online return late on the HMRC website - Opens in a new window.](#)

[Find your Tax Office on the HMRC website - Opens in a new window.](#)

Payment requests if you don't send in your return

If you don't send in your return on time HM Revenue & Customs may decide to estimate the tax due and request payment. This is called 'a determination'. Because your payment will be late, you'll also be asked to pay interest on the estimated tax due. You can only change the amount of the estimate by sending in your completed tax return.

You'll also have to pay a late filing penalty - and there may be further penalties if you still

don't send your return in.

Self Assessment payment deadlines

31 January

You must pay any amount due by 31 January following the end of the tax year. For example, for the tax year 2009-10 (ending on 5 April 2010) you must pay any tax due by 31 January 2011. The payment deadline is the same whether you file on paper or online.

You'll need to pay one or both of the following:

- The 'balancing payment' - the balance of tax you owe for the previous tax year (you may have paid some of the tax already).
- The first of two 'payments on account' (advance payments) for the current tax year. You won't always be asked for these - it'll depend on the amount of tax due and the kind of income you receive.

You'll usually receive a 'Self Assessment Statement' that shows the amount due. If you don't receive this before payment is due, you'll need to work out the tax due yourself using your tax calculation and previous statements or by registering for Self Assessment Online and using the 'View Account' option.

Understanding your Self Assessment Statement

31 July

Tax return deadlines and penalties

If you've been asked to make payments on account, this is the deadline for making your second payment on account.

For example on 31 July 2011, you would make your second payment on account for the 2010-11 tax year.

[new window](#)

[Self Assessment tax return deadline information from HMRC - Opens in a new window](#)

Late payment - interest and additional charges

If you pay your tax late, HM Revenue & Customs will charge interest from the date the tax was due until your payment is received.

If you still haven't paid your balancing payment (due on the 31 January) by 28 February, you may be charged a 5 per cent additional charge, called a surcharge, on top of the amount you still owe. This is in addition to any interest you have been asked to pay.

If you still haven't paid all of the tax due on 31 January by 31 July, you may be charged a second 5 per cent surcharge on top of the amount you still owe.

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[New systems for tax checks, penalties and appeals from HMRC - Opens in a](#)