HMRC - CTM94130 - CTSA: Further Time

TMA70/S118 (2)

When a company does not expect to meet its filing date it may request further time in which to deliver its return. It can make the request at any time before it delivers the return. If you agree to a request for further time, the company will not be liable to a penalty if it subsequently delivers its return within the further time allowed.

When considering a request for further time you should apply the ‘reasonable excuse criteria’ set out at CTM94140. If the company has a reasonable excuse for its anticipated delay, allow further time up to the date when you expect the reasonable excuse to cease.

Guidance on how to deal with notifying further time agreements to the computer is in the On- line Company Tax Manual (COM) in the ‘Penalties’ business area.

Previous page

Next page