HMRC - CTM94160 - CTSA: Concessionary Period: Operation Of

The application of the ESC/B46 set out at CTM94030 is an ‘all or nothing’ matter.

If you receive the return within the concessionary period, there is no question of charging a penalty, no matter what the reason for the delay.

When you receive the return after the end of the concessionary period, charge a penalty unless the company satisfies you that it:

has a reasonable excuse for not having delivered the return by the statutory filing date,

and

delivered it as soon thereafter as it reasonably could.

Equally, when you allow further time under TMA70/S118 (2) do not add the concessionary period to the further time.

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