HMRC - CTM94170 - CTSA: Concessionary Period: Postal Delay During

Postal delays occurring during a concessionary period are relevant to the question of whether or not a penalty should be charged only if the company:

delivers the return after the end of the concessionary period,

and

posts the return at such a time that it could reasonably expect it to be delivered by the statutory filing date.

Example 1

In this example the return is received within the concessionary period.

A return due on Wednesday 31 July,

is posted on Thursday 1 August,

and reaches you on Monday 5 August.

You do not charge a penalty because the return is received in the seven day concessionary period.

Example 2

In this example a postal delay occurs.

A return due on Wednesday 31 July,

is posted on Thursday 1 August,

because of postal delay, it does not reach you until Friday 9 August.

The company is not entitled to the benefit of the concession. You will charge a penalty unless the company satisfies you that it has a reasonable excuse for not delivering the return by 31 July.

The existence of the concession is not relevant because the concession does not alter the statutory filing date. A return posted on 1 August could not possibly have reached you by 31 July.

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