HMRC - CTM94180 - CTSA: Concessionary Period: 'Last Business Day' Rule

The ‘last business day’ rule in ESC/B46 means that you treat a return received in the office on a non-business day as if you received it on the next business day.

So, for example, you treat a return you receive on any of the days in the left-hand column below as if you received it on the day in the right-hand column below.

Note that:

working overtime on a non-business day does not mean that the day should be regarded as a business day,

the rule applies to the individual national holidays of the different parts of the UK, as much as to the common holidays.

For example, in Scotland

In England, Wales and Northern Ireland, you treat returns you receive at the office on Monday 1 January as received on Tuesday 2 January because that is the next business day.

Note: The rule applies also to any local holidays that the Revenue shares with the local community. For example, the Glasgow offices normally close on the first Monday of the Glasgow Fair fortnight.

The exception

There is an important exception to the rule. This is when you receive a return on a day on which the office is closed but which is not a Saturday, Sunday, Bank Holiday or local public holiday. The most likely such day is a Civil Service privilege holiday. When you receive a return on a privilege holiday, you treat it as received on that day, and not on the next working day.

Previous page

Next page