HMRC - STSM153040 - Collection Of Penalties

When a document is presented late, HMRC will tell the customer what penalty is payable and allow 14 days for payment.

If payment of the penalty is not received by the end of that period, the customer should be informed that, if payment is not made within a further 14 days from that date, the document will be returned unstamped and any amounts we hold will be repaid without further warning.

If the document is resubmitted at a later date for stamping, further penalties and interest will be due.

An unstamped document cannot be used for any purpose whatsoever, except production in a criminal action (see section 14(4) of the Stamp Act 1891).

If the customer provides a reasonable explanation as to why payment of the penalty cannot be made within the requested period, HMRC may, at its discretion, allow a short extension of the time allowed for payment.

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