

# Self Assessment: Partnership Tax Return Penalties for late filing

## Why you have been charged a penalty

We have charged you a penalty because you missed the deadline for sending in the Partnership Tax Return.

## What to do if you don't agree with a penalty

### If you don't think a Partnership Tax Return is needed for this year

If we sent you a Partnership Tax Return or a letter telling you to complete one and you don't think you need to, go to [hmrc.gov.uk/yourtaxreturn](https://hmrc.gov.uk/yourtaxreturn) to check. If you still don't think you should be in Self Assessment then phone us on 0845 900 0444.

### If you think you met the deadline or have a reasonable excuse for missing the deadline

If you are the nominated partner you can appeal on behalf of the partnership. If we agree you met the deadline or think there is a reasonable excuse for missing the Partnership Tax Return deadline, none of the partners will have to pay a penalty.

### Having a reasonable excuse

A reasonable excuse is normally an unexpected or unusual event, beyond your control, that made you miss the deadline. There are no hard and fast rules on what counts - we will look at the facts and information you give us. Examples of excuses we may accept and those we will not are on page 2.

We normally expect you to send in the Partnership Tax Return within 14 days of your reasonable excuse ending. If your reasonable excuse is continuing we will be unable to consider an appeal until you send us the Partnership Tax Return.

## How to appeal

If the Partnership Tax Return was sent in late each partner will have received a penalty, but only the nominated partner can make the appeal on behalf of the partnership and other partners.

They should complete an appeal form and send it back to us within 30 days of the date shown on the penalty notice. We may accept a late appeal if you explain the reason for the extra delay.

Complete the appeal form attached or download a form at [hmrc.gov.uk/forms/SA371.pdf](https://hmrc.gov.uk/forms/SA371.pdf)

### If you are not the nominated partner

If you think the Partnership Tax Return was sent in on time or there is a reasonable excuse for missing the deadline, make sure the nominated partner sends an appeal.

### Paying the penalty if you appeal

If we do not agree the appeal and you have not paid the penalty you will have to pay interest. Interest is charged on a penalty that is unpaid 30 days after the date on your penalty notice.

### Nominated partner

This is the partner responsible for sending in the Partnership Tax Returns.

### Tax return deadlines

For most partnerships these are:

- 31 October for a paper tax return
- 31 January for an online tax return.

### Penalties for sending the Partnership Tax Return late

If the Partnership Tax Return is late **each partner** will have to pay a penalty. The more you delay the greater the penalty.

- **1 day late** - each partner will pay a £100 penalty.
- **3 months late** - each partner will pay a daily penalty of £10 a day, for a maximum of 90 days (£900).
- **6 months late** - each partner will pay a further penalty of £300.
- **12 months late** - each partner will pay a further penalty of £300.

These penalties are in **addition** to any penalties you have already received:

- for sending your own personal tax return late
- because you did not pay your own personal tax on time.

If you send us a paper tax return you may have to pay more penalties because the deadline for a paper tax return is usually three months earlier than the online filing deadline.

### Example

For a Partnership Tax Return that was issued in April and received on 21 February.

If you send a **paper** tax return each partner will get two penalties totalling £310. This is £100 for missing the 31 October deadline and daily penalties of £210 (21 days at £10).

If you send an **online** Partnership Tax Return, each partner will only get one penalty of £100.

For more information on deadlines and penalties go to [hmrc.gov.uk/sa/deadlines-penalties.htm](https://hmrc.gov.uk/sa/deadlines-penalties.htm)

## What happens if you appeal

After we have looked at the facts and information you give us we will write to you with our decision.

### If we agree with your appeal

- We will cancel the penalty and any interest we may have charged on it.
- You will get a Self Assessment Statement shortly after we have done this.

### If we do not agree with your appeal

- We will tell you why and ask if you accept our decision.
- If you haven't already done so you should pay the penalty and any interest charges.

### If you do not agree with our decision

You can disagree with our decision and take your appeal further by:

- asking for it to be reviewed again by someone else in HM Revenue & Customs (HMRC)
- making an appeal to an independent tribunal.

Go to [hmrc.gov.uk/sa/appeals-decisions.htm](http://hmrc.gov.uk/sa/appeals-decisions.htm) for more information.

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## Reasonable excuse examples

### What we may accept as a reasonable excuse

- You did not receive the Partnership Tax Return or notice to complete a tax return – we usually know if you did not because it is sent back undelivered.
- HMRC Online Services would not accept the Partnership Tax Return – you'll need to provide the error message you received and the date you tried to send it.
- You did not receive your online Activation Code, User ID or password in time to send the Partnership Tax Return by the deadline – as long as you tried to get them before the deadline and once you received them you sent the Partnership Tax Return as soon as you could.
- The Partnership Tax Return was lost or delayed in the post. You must have posted it in good time to meet the deadline.
- Loss of tax records, through theft, fire or flood, that cannot be replaced in time to meet the deadline.

### What we will not accept as a reasonable excuse

- Tax return too difficult to complete.
- Pressure of work.
- It was your agent's or tax adviser's fault that you missed the deadline.
- Lack of information available.
- We did not remind you about the tax return and payment deadlines.
- You want to replace the paper Partnership Tax Return you have already sent with an online tax return to reduce your penalties.
- Unable to send the Partnership Tax Return online as there was no free HMRC software.

For more information about reasonable excuse go to [hmrc.gov.uk/sa/appeals-decisions.htm](http://hmrc.gov.uk/sa/appeals-decisions.htm)

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## More help

- Go to [hmrc.gov.uk/sa/appeals-decisions.htm](http://hmrc.gov.uk/sa/appeals-decisions.htm)
- Phone the Self Assessment Helpline on **0845 900 0444**.
- Write to the HMRC office shown on the front of your penalty notice.  
If you don't have this, write to HM Revenue & Customs, Self Assessment,  
PO Box 4000, CARDIFF, CF14 8HR

If you contact us by phone or in writing you will need to tell us the partnership's 10-digit Unique Taxpayer Reference (UTR). You'll find this on letters or forms we send you about the Partnership Tax Return.

## Sending a Partnership Tax Return online

There are benefits to sending a Partnership Tax Return online. You usually get longer and you'll get an instant online acknowledgement when we receive the Partnership Tax Return. But you will need to use commercial software which you will have to buy. For more details go to [hmrc.gov.uk/sa/software.htm](http://hmrc.gov.uk/sa/software.htm)

## Your rights and obligations

*Your Charter* explains what you can expect from us and what we expect from you. For more information go to [hmrc.gov.uk/charter](http://hmrc.gov.uk/charter)

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We have a range of services for people with disabilities, including guidance in Braille, audio and large print. Most of our forms are also available in large print. Please contact us on any of our phone helplines if you need these services.

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Our Minicom/text number 0845 302 1408

These notes are for guidance only and reflect the position at the time of writing. They do not affect any right of appeal.

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HMRC 02/13