

TaxKiln, HMRC late filing penalty appeal letter

[Your full name]

[Your address]

[Date]

HM Revenue and Customs

Self Assessment

BX9 1AS

Reference: [Penalty notice reference number]

UTR: [Your Unique Taxpayer Reference]

Tax year: [e.g. 2024/25]

Dear Sir or Madam,

Appeal against late-filing penalty

I am writing to appeal the late-filing penalty issued on [date of penalty notice] in the amount of £[amount] for the [tax year] Self Assessment return.

I submit that I have a reasonable excuse for the late filing under Schedule 55 Finance Act 2009, on the following grounds:

[Customise this paragraph to your specific situation. Examples below; delete the ones that do not apply.]

- I was admitted to hospital on [date] and underwent emergency surgery, with my recovery period extending through [end date]. During this time I was unable to access my financial records or use a computer. I have enclosed copies of the hospital admission letter and discharge summary as supporting evidence.

- My partner of [N] years passed away on [date]. The combination of bereavement, funeral arrangements, and managing their estate meant I was unable to attend to my own tax affairs during the filing window. I have enclosed a copy of the death certificate as supporting evidence.

- I attempted to file online via HMRC's website on [date], well before the deadline. The system displayed an error message that prevented submission. I subsequently tried [N] more times before the deadline without success. Screenshots of the error messages are enclosed.

Once the circumstances giving rise to the reasonable excuse no longer applied, I [filed the return / arranged payment / [other action]] without unreasonable delay, on [date].

I ask that the penalty be cancelled. I am happy to provide further information or evidence if required.

Yours faithfully,

[Your signature]

[Your printed name]

Enclosures: [list supporting evidence]