Penalty Appeal

Your penalty appeal report: 2024-25

You have a strong case to appeal

- This is on HMRC's list of reasonable excuses.
- It was still going on at the deadline of 31 January 2026.
- You filed 10 days after it ended, which HMRC should accept as prompt.

Your deadline

Appeal by	**27 March 2026**

Your penalties

£100 late filing penalty	£100
Charged so far	**£100**

Your ready-to-send appeal

Fill in the parts in [brackets], then either paste it into the online appeal in your HMRC account (if your letter offers it), or print form SA370, copy it in, and post it to Self Assessment, HM Revenue and Customs, BX9 1AS. A signed letter with the same text also works.

> [Your full name]
> [Your address]
> Unique Taxpayer Reference: [Your UTR]
>
> Appeal against late filing penalties for 2024-25
>
> I am appealing against the late filing penalties in your notice dated 25 February 2026. I had a reasonable excuse for not filing by 31 January 2026.
>
> What happened: an unexpected stay in hospital.
> I was admitted to hospital as an emergency on 20 January 2026 and had surgery the next day. I was discharged on 10 February and filed my return ten days later, once I was well enough.
>
> Timeline:
> - 20 January 2026: this began.
> - 10 February 2026: this ended.
> - 20 February 2026: I filed my return.
>
> I can provide: a hospital, GP or consultant's letter.
>
> Please cancel these penalties.
>
> Yours faithfully,
> [Your full name]

Evidence to keep ready

You don't have to send evidence with the appeal, but HMRC may ask for it. Keep these together, and make sure the dates on them match the dates in your letter.

- A hospital, GP or consultant's letter

SAMPLE - fictional taxpayer

This is guidance based on gov.uk's published rules and the facts you gave us. It is not advice, and we don't act for you with HMRC. HMRC decides every appeal on its own facts.

If HMRC says no

HMRC will write to you with its decision. If it turns the appeal down, the letter will offer a review by an officer who wasn't involved. You can accept the review, or appeal to the independent First-tier Tribunal (Tax) instead. The usual limit for either is 30 days from the date of the decision letter, so check that letter for your exact date.

A review costs nothing and often settles it. The tribunal is free to apply to as well, and you can represent yourself. If you go that far, TaxAid and LITRG offer free help.

Stop it happening again

- Online returns are due by 31 January after the tax year ends; paper ones by 31 October.
- If you start needing to file, tell HMRC by 5 October after the end of that tax year.
- Set your own reminder for early January. HMRC isn't obliged to remind you, and a missed reminder isn't an excuse.

Rules checked against gov.uk on 19 October 2026.

SAMPLE - fictional taxpayer

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