



# HM Revenue & Customs

## Avoid the new late filing and late payment penalties

Over 85% of people avoid a penalty by filing on time.  
Make sure you join them and make sure you pay on time.

From April 2011, if you don't file your SA Tax Return or pay your tax on time, the penalties you will have to pay are changing. The more you delay the greater the penalty.

### Penalties for filing late

- **One day late** and you will be charged an initial penalty of £100 (even if you have no tax to pay or you have already paid all the tax you owe).
- **Three months late** and you will be charged an automatic daily penalty of £10 per day, up to a maximum of £900.
- **Six months late** and you will be charged further penalties, which are the greater of 5% of tax due or £300.
- **Twelve months late** and you will be charged yet more penalties, which are the greater of 5% of tax due or £300. In particularly serious cases you face a higher penalty of up to 100% of the tax due.

### Penalties for paying late

- **Thirty days late** and you will be charged an initial penalty of 5% of the tax unpaid at that date.
- **Six months late** and you will be charged a further penalty of 5% of the tax that is still unpaid.
- **Twelve months late** and you will be charged a further penalty of 5% of the tax that is still unpaid.

These penalties are additional to the interest you will be charged on all outstanding amounts, including unpaid penalties, until payment is received.

Don't be late. Make sure you know the deadlines.

For more information, go to [www.hmrc.gov.uk/sa/deadlines-penalties.htm](http://www.hmrc.gov.uk/sa/deadlines-penalties.htm)

*\*FILE ON PAPER*

**October**

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**Monday 31**

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*\*FILE ONLINE*

**January**

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**Tuesday 31**

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