

Penalty reform – agent appeals

What agents see if they ask HMRC for a review

November 2022

LSP standard journeys
(LPP variations highlighted)

Appeal start page – all standard journeys

LSP

< Back

Late submission penalty: 1 April 2023 to 30 June 2023

Appeal a VAT penalty

To appeal a penalty about an 'indirect tax' (for example, VAT) you can either:

- ask HMRC to review the penalty
- appeal straight to the tax tribunal

Use this service to ask HMRC to review a penalty.

You can still appeal to the tax tribunal if you are not satisfied with the outcome of HMRC's review.

Before you start

You need:

- a reason why the VAT Return was late (HMRC calls this a 'reasonable excuse')
- the dates the reason related to

In some cases, we'll ask if you want to upload evidence to support the appeal.

We only need the information we ask for. You do not need to provide additional details unless we ask you for them.

Continue

Each page of the appeal journey shows whether it's an LSP or LPP penalty.

Appeal v Review

We use 'appeal' as a description of the action the user is taking, because this is how users understand the word – they're appealing to HMRC.

We use 'review' as a description of the action HMRC will take once a user submits their appeal.

Slight content variations on this page for when we know an appeal is being made more than 30 days after penalty notice was issued – we add a third bullet point:

- details of why you did not appeal sooner

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Late payment penalty: 1 July 2023 to 30 September 2023

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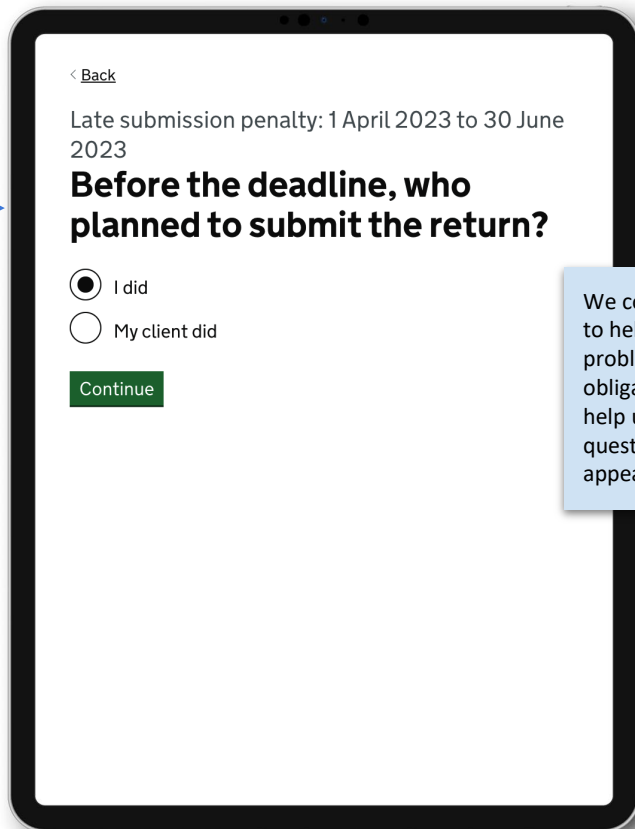
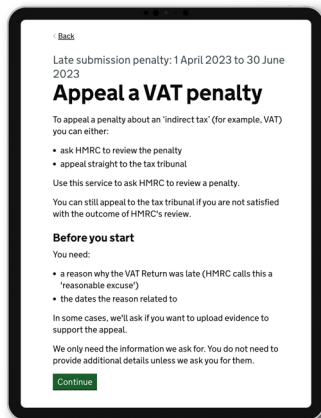
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LPP

Agent questions at the start of each LSP appeal



We collect this information to help us know where the problem fulfilling the VAT obligation occurred, and to help us ask targeted questions later in the appeal journeys.

We do not ask any questions to establish who was delayed on LPP appeal journeys.

This is because it is always the client's responsibility to pay their VAT themselves.

LPP

Agent planned to submit but client had an issue

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Late submission penalty: 1 April 2023 to 30 June 2023

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Late submission penalty: 1 April 2023 to 30 June 2023

Before the deadline, who planned to submit the return?

I did

My client did

Continue

⏪ Back

Late submission penalty: 1 April 2023 to 30 June 2023

What caused you to miss the deadline?

My client did not get information to me on time

Something else happened to delay me

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Once we know who planned to submit the return, we can ask where the delay happened (was it an issue with the client or the agent?)

What was the client's reasonable excuse?

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Late submission penalty: 1 April 2023 to 30 June 2023

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Late submission penalty: 1 April 2023 to 30 June 2023

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My client did

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Late submission penalty: 1 April 2023 to 30 June 2023

What caused you to miss the deadline?

My client did not get information to me on time

Something else happened to delay me

Continue

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Late submission penalty: 1 April 2023 to 30 June 2023

What was the reason for the delay?

Bereavement (someone died)

Crime

Fire or flood

Health

Loss of staff essential to the VAT process

Technology issues

or

The reason does not fit into any of the other categories

Continue

[Read more about reasonable excuses \(opens in a new tab\)](#)

Client planned to submit but they had an issue

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Late submission penalty: 1 April 2023 to 30 June 2023

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[Back](#)

Late submission penalty: 1 April 2023 to 30 June 2023

Before the deadline, who planned to submit the return?

I did

My client did

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Late submission penalty: 1 April 2023 to 30 June 2023

What caused you to miss the deadline?

My client did not get information to me on time

Something else happened to delay me

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What was the agent's reasonable excuse?

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Late submission penalty: 1 April 2023 to 30 June 2023

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Late submission penalty: 1 April 2023 to 30 June 2023

Before the deadline, who planned to submit the return?

I did

My client did

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Late submission penalty: 1 April 2023 to 30 June 2023

What caused you to miss the deadline?

My client did not get information to me on time

Something else happened to delay me

[Continue](#)

[Back](#)

Late submission penalty: 1 April 2023 to 30 June 2023

What was the reason for the delay?

Bereavement (someone died)

Crime

Fire or flood

Health

Loss of staff essential to the VAT process

Technology issues

or

The reason does not fit into any of the other categories

[Continue](#)

[Read more about reasonable excuses \(opens in a new tab\)](#)

Client planned to submit but got delayed

< Back

Late submission penalty: 1 April 2023 to 30 June 2023

Before the deadline, who planned to submit the return?

I did

My client did

Continue

We don't need to ask additional questions here – we know the issue must have affected the client personally, since they planned to submit the return themselves (and did not do it on time).

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Late submission penalty: 1 April 2023 to 30 June 2023

What was the reason for the delay?

Bereavement (someone died)

Crime

Fire or flood

Health

Loss of staff essential to the VAT process

Technology issues

or

The reason does not fit into any of the other categories

Continue

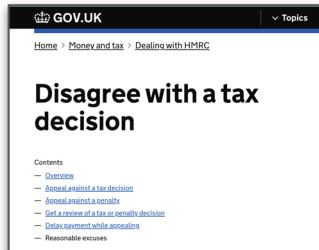
[Read more about reasonable excuses \(opens in a new tab\)](#)

Reasonable excuse page – all appeals start here*

*This is true, but for LPP appeals on behalf of their client, agents will get the 'standard' reasonable excuses page, which has a different header to the 'agent' reasonable excuses page.

What was the reason for missing the VAT deadline?

<https://www.gov.uk/tax-appeals/reasonable-excuses>



< Back

Late submission penalty: 1 April 2023 to 30 June 2023

What was the reason for the delay?

- Bereavement (someone died)
- Crime
- Fire or flood
- Health
- Loss of staff essential to the VAT process
- Technology issues

or

- The reason does not fit into any of the other categories

[Continue](#)

[Read more about reasonable excuses \(opens in a new tab\)](#)

The reasonable excuse list is the same for all agents (LSP or LPP penalties).

The only change is which penalty we show directly above the heading – this will depend on which penalty the agent clicks on from the client's digital tax account.

[Bereavement journey](#)

[Crime journey](#)

[Fire or flood journey](#)

[Health journey](#)

[Loss of staff journey](#)

[Technology issues journey](#)

['Other' journey](#)

[Joint appeal \(LPP only\)](#)

[Appeal against the obligation](#)

Bereavement – honesty declaration

Back

Late submission penalty: 1 April 2023 to 30 June 2023

What was the reason for the delay?

Bereavement (someone died)

Crime

Fire or flood

Health

Loss of staff essential to the VAT process

Technology issues

or

The reason does not fit into any of the other categories

[Continue](#)

[Read more about reasonable excuses \(opens in a new tab\)](#)



Declaration will be one of the following:

Back

Late submission penalty: 1 April 2023 to 30 June 2023

Honesty declaration

I confirm that:

- because my client was affected by someone's death, I was unable to submit the VAT Return due on 7 August 2023
- no one else was available to get the information to me
- I will provide honest and accurate information in this appeal

[Accept and continue](#)

Agent planned to submit

Issue affected client

Back

Late submission penalty: 1 April 2023 to 30 June 2023

Honesty declaration

I confirm that:

- because I was affected by someone's death, I was unable to submit the VAT Return due on 7 August 2023
- no one else was available to make the submission for me
- I will provide honest and accurate information in this appeal

[Accept and continue](#)

Agent planned to submit

Issue affected agent

Back

Late submission penalty: 1 April 2023 to 30 June 2023

Honesty declaration

I confirm that:

- because my client was affected by someone's death, they were unable to submit the VAT Return due on 7 August 2023
- no one else was available to make the submission for them
- I will provide honest and accurate information in this appeal

[Accept and continue](#)

Client planned to submit

Issue affected client



Back

Late payment penalty: 1 July 2023 to 30 September 2023

Honesty declaration

I confirm that:

- because my client was affected by someone's death, they were unable to pay the VAT bill due on 7 November 2023
- no one else was available to make the payment for them
- I will provide honest and accurate information in this appeal

[Accept and continue](#)

Bereavement – date of death

[Back](#)

Late submission penalty: 1 April 2023 to 30 June 2023

Honesty declaration

I confirm that:

- because I was affected by someone's death, I was unable to submit the VAT Return due on 7 August 2023
- no one else was available to make the submission for me
- I will provide honest and accurate information in this appeal

[Accept and continue](#)



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Late submission penalty: 1 April 2023 to 30 June 2023

When did the person die?

For example, 12 3 2018

Day Month Year

[Continue](#)

Bereavement – check your answers

[Back](#)

Late submission penalty: 1 April 2023 to 30 June 2023

Honesty declaration

I confirm that:

- because I was affected by someone's death, I was unable to submit the VAT Return due on 7 August 2023
- no one else was available to make the submission for me
- I will provide honest and accurate information in this appeal

[Accept and continue](#)

[Back](#)

Late submission penalty: 1 April 2023 to 30 June 2023

When did the person die?

For example, 12 3 2018

Day Month Year

[Continue](#)

[Back](#)

Late submission penalty: 1 April 2023 to 30 June 2023

Check your answers

Appeal details

Before the deadline, who planned to submit the return?	I did	Change
What caused you to miss the deadline?	Something else happened to delay me	Change
Reason for missing the VAT deadline	Bereavement (someone died)	Change
When did the person die?	4 August 2023	Change

Declaration

By submitting this appeal, you are making a legal declaration that the information is correct and complete to the best of your knowledge.
A false declaration can result in prosecution.

[Accept and send](#)

Bereavement – confirmation

[Back](#)

Late submission penalty: 1 April 2023 to 30 June 2023

Honesty declaration

I confirm that:

- because I was affected by someone's death, I was unable to submit the VAT Return due on 7 August 2023
- no one else was available to make the submission for me
- I will provide honest and accurate information in this appeal

[Accept and continue](#)

[Back](#)

Late submission penalty: 1 April 2023 to 30 June 2023

When did the person die?

For example, 12 3 2018

Day Month Year

[Continue](#)

[Back](#)

Late submission penalty: 1 April 2023 to 30 June 2023

Check your answers

Appeal details

Before the deadline, who planned to submit the return? I did [Change](#)

What caused you to miss the deadline? Something else happened to delay me [Change](#)

Reason for missing the VAT deadline Bereavement (someone died) [Change](#)

When did the person die? 4 August 2023 [Change](#)

Declaration

By submitting this appeal, you are making a legal declaration that the information is correct and complete to the best of your knowledge. A false declaration can result in prosecution.

[Accept and send](#)

You have asked us to review a penalty

Late submission penalty: 1 April 2023 to 30 June 2023

You do not need a reference number.

We have logged this appeal under the VAT registration number (VRN) for the business. Quote the VRN if you need to call HMRC about this appeal.

What happens next

We'll make a decision about your appeal based on what you have told us.

We aim to make all appeal decisions within 45 days.

You'll receive a letter telling you the outcome of this appeal and the reasons for our decision.

[Return to your client's VAT penalties](#)

[View your client's VAT account](#)

[What did you think of this service?](#) (takes 30 seconds)

[Back to appeal journey list](#)

This additional page shows when the appeal is considered late – an agent will need to explain why they or the client couldn't appeal within 30 days.

[Back](#)

Late submission penalty: 1 April 2023 to 30 June 2023

This penalty was issued more than 30 days ago

You usually need to appeal within 30 days of the date on the penalty notice. Tell us here why you could not appeal within 30 days.

You have 5000 characters remaining

[Continue](#)

We do not store agent's verified email addresses, so we always confirm appeal outcomes by letter for agents.

Crime – honesty declarations

[Back](#)

Late submission penalty: 1 April 2023 to 30 June 2023

What was the reason for the delay?

Bereavement (someone died)

Crime

Fire or flood

Health

Loss of staff essential to the VAT process

Technology issues

or

The reason does not fit into any of the other categories

[Continue](#)

[Read more about reasonable excuses \(opens in a new tab\)](#)



Declaration will be one of the following:

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Late submission penalty: 1 April 2023 to 30 June 2023

Honesty declaration

I confirm that:

- because my client was affected by a crime, I was unable to submit the VAT Return due on 7 August 2023
- no one else was available to get the information to me
- I will provide honest and accurate information in this appeal

[Accept and continue](#)



[Back](#)

Late submission penalty: 1 April 2023 to 30 June 2023

Honesty declaration

I confirm that:

- because I was affected by a crime, I was unable to submit the VAT Return due on 7 August 2023
- no one else was available to make the submission for me
- I will provide honest and accurate information in this appeal

[Accept and continue](#)



[Back](#)

Late submission penalty: 1 April 2023 to 30 June 2023

Honesty declaration

I confirm that:

- because my client was affected by a crime, they were unable to submit the VAT Return due on 7 August 2023
- no one else was available to make the submission for them
- I will provide honest and accurate information in this appeal

[Accept and continue](#)



[Back](#)

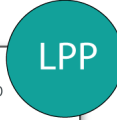
Late payment penalty: 1 July 2023 to 30 September 2023

Honesty declaration

I confirm that:

- because my client was affected by a crime, they were unable to pay the VAT bill due on 7 November 2023
- no one else was available to make the payment for them
- I will provide honest and accurate information in this appeal

[Accept and continue](#)



Crime – date of crime

[Back](#)

Late submission penalty: 1 April 2023 to 30 June 2023

Honesty declaration

I confirm that:

- because I was affected by a crime, I was unable to submit the VAT Return due on 7 August 2023
- no one else was available to make the submission for me
- I will provide honest and accurate information in this appeal

[Accept and continue](#)



[Back](#)

Late submission penalty: 1 April 2023 to 30 June 2023

When did the crime happen?

For example, 12 3 2018

Day Month Year

[Continue](#)

Crime – police question

< Back

Late submission penalty: 1 April 2023 to 30 June 2023

Honesty declaration

I confirm that:

- because I was affected by a crime, I was unable to submit the VAT Return due on 7 August 2023
- no one else was available to make the submission for me
- I will provide honest and accurate information in this appeal

Accept and continue

< Back

Late submission penalty: 1 April 2023 to 30 June 2023

When did the crime happen?

For example, 12 3 2018

Day Month Year

Continue

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Late submission penalty: 1 April 2023 to 30 June 2023

Has this crime been reported to the police?

Yes

No

I do not know

Continue

Crime – check your answers

[Back](#)

Late submission penalty: 1 April 2023 to 30 June 2023

Honesty declaration

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[Accept and continue](#)

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Late submission penalty: 1 April 2023 to 30 June 2023

When did the crime happen?

For example, 12 3 2018

Day Month Year

[Continue](#)

[Back](#)

Late submission penalty: 1 April 2023 to 30 June 2023

Has this crime been reported to the police?

Yes

No

I do not know

[Continue](#)

[Back](#)

Late submission penalty: 1 April 2023 to 30 June 2023

Check your answers

Appeal details

Before the deadline, who planned to submit the return?	My client did	Change
Reason for missing the VAT deadline	Crime	Change
When did the crime happen?	06 August 2023	Change
Has this crime been reported to the police?	I do not know	Change

Declaration

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A false declaration can result in prosecution.

[Accept and send](#)

Crime – confirmation

[Back](#)

Late submission penalty: 1 April 2023 to 30 June 2023

When did the crime happen?

For example, 12 3 2018

Day Month Year

[Continue](#)

[Back](#)

Late submission penalty: 1 April 2023 to 30 June 2023

Has this crime been reported to the police?

Yes

No

I do not know

[Continue](#)

[Back](#)

Late submission penalty: 1 April 2023 to 30 June 2023

Check your answers

Appeal details

Before the deadline, who planned to submit the return?	My client did	Change
Reason for missing the VAT deadline	Crime	Change
When did the crime happen?	06 August 2023	Change
Has this crime been reported to the police?	I do not know	Change

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[Accept and send](#)

[Back](#)

Late submission penalty: 1 April 2023 to 30 June 2023

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[View your client's VAT account](#)

[What did you think of this service?](#) (takes 30 seconds)

[Back to appeal journey list](#)

Fire or flood

Fire or flood – honest declarations

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Late submission penalty: 1 April 2023 to 30 June 2023

What was the reason for the delay?

Bereavement (someone died)

Crime

Fire or flood

Health

Loss of staff essential to the VAT process

Technology issues

or

The reason does not fit into any of the other categories

[Continue](#)

[Read more about reasonable excuses \(opens in a new tab\)](#)



Declaration will be one of the following:

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Late submission penalty: 1 April 2023 to 30 June 2023

Honesty declaration

I confirm that:

- because my client was affected by a fire or flood, I was unable to submit the VAT Return due on 7 August 2023
- no one else was available to get the information to me
- I will provide honest and accurate information in this appeal

[Accept and continue](#)

< Back

Late submission penalty: 1 April 2023 to 30 June 2023

Honesty declaration

I confirm that:

- because of a fire or flood, I was unable to submit the VAT Return due on 7 August 2023
- no one else was available to make the submission for me
- I will provide honest and accurate information in this appeal

[Accept and continue](#)

< Back

Late submission penalty: 1 April 2023 to 30 June 2023

Honesty declaration

I confirm that:

- because of a fire or flood, my client was unable to submit the VAT Return due on 7 August 2023
- no one else was available to make the submission for them
- I will provide honest and accurate information in this appeal

[Accept and continue](#)

Agent planned to submit

Issue affected client

Agent planned to submit

Issue affected agent

Client planned to submit

Issue affected client

LPP

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Late payment penalty: 1 July 2023 to 30 September 2023

Honesty declaration

I confirm that:

- because of a fire or flood, my client was unable to pay the VAT bill due on 7 November 2023
- no one else was available to make the payment for them
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[Accept and continue](#)

Fire or flood – date of incident

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Late submission penalty: 1 April 2023 to 30 June 2023

Honesty declaration

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[Accept and continue](#)



[Back](#)

Late submission penalty: 1 April 2023 to 30 June 2023

When did the fire or flood happen?

For example, 12 3 2018

Day Month Year

[Continue](#)

Fire or flood – check your answers

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Late submission penalty: 1 April 2023 to 30 June 2023

Honesty declaration

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- because of a fire or flood, I was unable to submit the VAT Return due on 7 August 2023
- no one else was available to make the submission for me
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[Accept and continue](#)

< Back

Late submission penalty: 1 April 2023 to 30 June 2023

When did the fire or flood happen?

For example, 12 3 2018

Day Month Year

[Continue](#)

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Late submission penalty: 1 April 2023 to 30 June 2023

Check your answers

Appeal details

Before the deadline, who planned to submit the return?	My client did	Change
Reason for missing the VAT deadline	Fire or flood	Change
When did the fire or flood happen?	03 August 2023	Change

Declaration

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[Accept and send](#)

Fire or flood – confirmation

Back

Late submission penalty: 1 April 2023 to 30 June 2023

Honesty declaration

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- because of a fire or flood, I was unable to submit the VAT Return due on 7 August 2023
- no one else was available to make the submission for me
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Accept and continue

Back

Late submission penalty: 1 April 2023 to 30 June 2023

When did the fire or flood happen?

For example, 12 3 2018

Day Month Year

Continue

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Late submission penalty: 1 April 2023 to 30 June 2023

Check your answers

Appeal details

Before the deadline, who planned to submit the return? My client did [Change](#)

Reason for missing the VAT deadline Fire or flood [Change](#)

When did the fire or flood happen? 03 August 2023 [Change](#)

Declaration

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Accept and send

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[Return to your client's VAT penalties](#)

[View your client's VAT account](#)

[What did you think of this service?](#) (takes 30 seconds)

[Back to appeal journey list](#)

Health – honesty declarations

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Late submission penalty: 1 April 2023 to 30 June 2023

What was the reason for the delay?

Bereavement (someone died)

Crime

Fire or flood

Health

Loss of staff essential to the VAT process

Technology issues

or

The reason does not fit into any of the other categories

[Continue](#)

[Read more about reasonable excuses \(opens in a new tab\)](#)



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Late payment penalty: 1 July 2023 to 30 September 2023

Honesty declaration

I confirm that:

- because of a health issue, my client was unable to pay the VAT bill due on 7 November 2023
- the timing of the health issue was unexpected
- no one else was available to make the payment for them
- I will provide honest and accurate information in this appeal

[Accept and continue](#)

Declaration will be one of the following:

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Late submission penalty: 1 April 2023 to 30 June 2023

Honesty declaration

I confirm that:

- because my client was affected by a health issue, I was unable to submit the VAT Return due on 7 August 2023
- the timing of the health issue was unexpected
- no one else was available to get the information to me
- I will provide honest and accurate information in this appeal

[Accept and continue](#)

< Back

Late submission penalty: 1 April 2023 to 30 June 2023

Honesty declaration

I confirm that:

- because of a health issue, I was unable to submit the VAT Return due on 7 August 2023
- the timing of the health issue was unexpected
- no one else was available to make the submission for me
- I will provide honest and accurate information in this appeal

[Accept and continue](#)

< Back

Late submission penalty: 1 April 2023 to 30 June 2023

Honesty declaration

I confirm that:

- because of a health issue, my client was unable to submit the VAT Return due on 7 August 2023
- the timing of the health issue was unexpected
- no one else was available to make the submission for them
- I will provide honest and accurate information in this appeal

[Accept and continue](#)

Agent planned to submit

Issue affected client

Agent planned to submit

Issue affected agent

Client planned to submit

Issue affected client

Health – hospital stay question

[Back](#)

Late submission penalty: 1 April 2023 to 30 June 2023

Honesty declaration

I confirm that:

- because my client was affected by a health issue, I was unable to submit the VAT Return due on 7 August 2023
- the timing of the health issue was unexpected
- no one else was available to get the information to me
- I will provide honest and accurate information in this appeal

[Accept and continue](#)



[Back](#)

Late submission penalty: 1 April 2023 to 30 June 2023

Did this health issue include a hospital stay?

Yes

No

[Continue](#)

Health – hospital stay start date

< Back

Late submission penalty: 1 April 2023 to 30 June 2023

Honesty declaration

I confirm that:

- because my client was affected by a health issue, I was unable to submit the VAT Return due on 7 August 2023
- the timing of the health issue was unexpected
- no one else was available to get the information to me
- I will provide honest and accurate information in this appeal

Accept and continue

< Back

Late submission penalty: 1 April 2023 to 30 June 2023

Did this health issue include a hospital stay?

Yes
 No

Continue

< Back

Late submission penalty: 1 April 2023 to 30 June 2023

When did the hospital stay begin?

For example, 12 3 2018

Day Month Year

Continue

Health – hospital stay ended question

Back

Late submission penalty: 1 April 2023 to 30 June 2023

Honesty declaration

I confirm that:

- because my client was affected by a health issue, I was unable to submit the VAT Return due on 7 August 2023
- the timing of the health issue was unexpected
- no one else was available to get the information to me
- I will provide honest and accurate information in this appeal.

Accept and continue

Back

Late submission penalty: 1 April 2023 to 30 June 2023

Did this health issue include a hospital stay?

Yes
 No

Continue

Back

Late submission penalty: 1 April 2023 to 30 June 2023

When did the hospital stay begin?

For example, 12 3 2018

Day Month Year

Continue

< Back

Late submission penalty: 1 April 2023 to 30 June 2023

Has the hospital stay ended?

Yes

When did it end?

For example, 12 3 2018

Day Month Year

No

Continue

If the agent tells us the hospital stay has ended, we collect an end date.

Health – hospital stay – check your answers

[Back](#)

Late submission penalty: 1 April 2023 to 30 June 2023

Did this health issue include a hospital stay?

Yes
 No

[Continue](#)

[Back](#)

Late submission penalty: 1 April 2023 to 30 June 2023

When did the hospital stay begin?

For example, 12 3 2018

Day Month Year

[Continue](#)

[Back](#)

Late submission penalty: 1 April 2023 to 30 June 2023

Has the hospital stay ended?

Yes
 No

When did it end?
For example, 12 3 2018

Day Month Year

[Continue](#)

[Back](#)

Late submission penalty: 1 April 2023 to 30 June 2023

Check your answers

Appeal details

Before the deadline, who planned to submit the return?	I did	Change
What caused you to miss the deadline?	My client did not get information to me on time	Change
Reason for missing the VAT deadline	Health	Change
Did this health issue include a hospital stay?	Yes	Change
When did the hospital stay begin?	22 July 2023	Change
Has the hospital stay ended?	Yes	Change
When did it end?	14 August 2023	Change

Declaration

By submitting this appeal, you are making a legal declaration that the information is correct and complete to the best of your knowledge. A false declaration can result in prosecution.

[Accept and send](#)

How the page looks if the agent tells us the hospital stay has not yet ended.

When did the hospital stay begin?	22 July 2023	Change
Has the hospital stay ended?	No	Change

Declaration

By submitting this appeal, you are making a legal declaration that the information is correct and complete to the best of your knowledge. A false declaration can result in prosecution.

[Accept and send](#)

Health – hospital stay – confirmation

Back

Late submission penalty: 1 April 2023 to 30 June 2023

When did the hospital stay begin?

For example, 12 3 2018

Day Month Year

Continue

Back

Late submission penalty: 1 April 2023 to 30 June 2023

Has the hospital stay ended?

Yes

When did it end?
For example, 12 3 2018

Day Month Year

No

Continue

Back

Late submission penalty: 1 April 2023 to 30 June 2023

Check your answers

Appeal details

Before the deadline, who planned to submit the return? I did [Change](#)

What caused you to miss the deadline? My client did not get information to me on time [Change](#)

Reason for missing the VAT deadline? Health [Change](#)

Did this health issue include a hospital stay? Yes [Change](#)

When did the hospital stay begin? 22 July 2023 [Change](#)

Has the hospital stay ended? Yes [Change](#)

When did it end? 14 August 2023 [Change](#)

Declaration

By submitting this appeal, you are making a legal declaration that the information is correct and complete to the best of your knowledge. A false declaration can result in prosecution.

Accept and send

Back

Late submission penalty: 1 April 2023 to 30 June 2023

This penalty was issued more than 30 days ago

You usually need to appeal within 30 days of the date on the penalty notice. Tell us here why you could not appeal within 30 days.

You have 5000 characters remaining

Continue

This additional page shows when the appeal is considered late – an agent will need to explain why they or the client couldn't appeal within 30 days.

You have asked us to review a penalty

Late submission penalty: 1 April 2023 to 30 June 2023

You do not need a reference number.

We have logged this appeal under the VAT registration number (VRN) for the business. Quote the VRN if you need to call HMRC about this appeal.

What happens next

We'll make a decision about your appeal based on what you have told us.

We aim to make all appeal decisions within 45 days.

You'll receive a letter telling you the outcome of this appeal and the reasons for our decision.

[Return to your client's VAT penalties](#)

[View your client's VAT account](#)

[What did you think of this service?](#) (takes 30 seconds)

Health – no to hospital stay

< Back

Late submission penalty: 1 April 2023 to 30 June 2023

Honesty declaration

I confirm that:

- because my client was affected by a health issue, I was unable to submit the VAT Return due on 7 August 2023
- the timing of the health issue was unexpected
- no one else was available to get the information to me
- I will provide honest and accurate information in this appeal

Accept and continue



< Back

Late submission penalty: 1 April 2023 to 30 June 2023

Did this health issue include a hospital stay?

Yes

No

Continue

Health – no to hospital stay – start date

< Back

Late submission penalty: 1 April 2023 to 30 June 2023

Honesty declaration

I confirm that:

- because of a health issue, I was unable to submit the VAT Return due on 7 August 2023
- the timing of the health issue was unexpected
- no one else was available to make the submission for me
- I will provide honest and accurate information in this appeal

[Accept and continue](#)

< Back

Late submission penalty: 1 April 2023 to 30 June 2023

Did this health issue include a hospital stay?

Yes

No

[Continue](#)

< Back

Late submission penalty: 1 April 2023 to 30 June 2023

When did the health issue first stop your client getting information to you?

For example, 12 3 2018

Day Month Year

[Continue](#)

< Back

Late payment penalty: 1 July 2023 to 30 September 2023

When did the health issue first stop your client paying the VAT bill?

For example, 12 3 2018

Day Month Year

[Continue](#)



Health – no to hospital stay – check your answers

[Back](#)

Late submission penalty: 1 April 2023 to 30 June 2023

Honesty declaration

I confirm that:

- because of a health issue, I was unable to submit the VAT Return due on 7 August 2023
- the timing of the health issue was unexpected
- no one else was available to make the submission for me
- I will provide honest and accurate information in this appeal

[Accept and continue](#)

[Back](#)

Late submission penalty: 1 April 2023 to 30 June 2023

Did this health issue include a hospital stay?

Yes
 No

[Continue](#)

[Back](#)

Late submission penalty: 1 April 2023 to 30 June 2023

When did the health issue first stop your client getting information to you?

For example, 12 3 2018

Day Month Year

[Continue](#)

[Back](#)

Late submission penalty: 1 April 2023 to 30 June 2023

Check your answers

Appeal details

Before the deadline, who planned to submit the return?	I did	Change
What caused you to miss the deadline?	My client did not get information to me on time	Change
Reason for missing the VAT deadline	Health	Change
Did this health issue include a hospital stay?	No	Change
When did the health issue first stop your client getting information to you?	22 July 2023	Change

Declaration

By submitting this appeal, you are making a legal declaration that the information is correct and complete to the best of your knowledge. A false declaration can result in prosecution.

[Accept and send](#)

Health – no to hospital stay – confirmation

[Back](#)

Late submission penalty: 1 April 2023 to 30 June 2023

Did this health issue include a hospital stay?

Yes
 No

[Continue](#)

[Back](#)

Late submission penalty: 1 April 2023 to 30 June 2023

When did the health issue first stop your client getting information to you?

For example, 12 3 2018

Day Month Year

[Continue](#)

[Back](#)

Late submission penalty: 1 April 2023 to 30 June 2023

Check your answers

Appeal details

Before the deadline, who planned to submit the return? [Change](#)

What caused you to miss the deadline? [Change](#)

Reason for missing the VAT deadline? [Change](#)

Did this health issue include a hospital stay? [Change](#)

When did the health issue first stop your client getting information to you? [Change](#)

Declaration

By submitting this appeal, you are making a legal declaration that the information is correct and complete to the best of your knowledge. A false declaration can result in prosecution.

[Accept and send](#)

You have asked us to review a penalty

Late submission penalty: 1 April 2023 to 30 June 2023

You do not need a reference number.

We have logged this appeal under the VAT registration number (VRN) for the business. Quote the VRN if you need to call HMRC about this appeal.

What happens next

We'll make a decision about your appeal based on what you have told us.

We aim to make all appeal decisions within 45 days.

You'll receive a letter telling you the outcome of this appeal and the reasons for our decision.

[Return to your client's VAT penalties](#)

[View your client's VAT account](#)

[What did you think of this service?](#) (takes 30 seconds)

[Back](#)

Late submission penalty: 1 April 2023 to 30 June 2023

This penalty was issued more than 30 days ago

You usually need to appeal within 30 days of the date on the penalty notice. Tell us here why you could not appeal within 30 days.

You have 5000 characters remaining

[Continue](#)

This additional page shows when the appeal is considered late – an agent will need to explain why they or the client couldn't appeal within 30 days

[Back to appeal journey list](#)

Loss of staff essential to the VAT process

Loss of staff – honesty declarations

[Back](#)

Late submission penalty: 1 April 2023 to 30 June 2023

What was the reason for the delay?

Bereavement (someone died)

Crime

Fire or flood

Health

Loss of staff essential to the VAT process

Technology issues

or

The reason does not fit into any of the other categories

[Continue](#)

[Read more about reasonable excuses \(opens in a new tab\)](#)



Declaration will be one of the following:

[Back](#)

Late submission penalty: 1 April 2023 to 30 June 2023

Honesty declaration

I confirm that:

- because my client was affected by loss of staff essential to the VAT process, I was unable to submit the VAT Return due on 7 August 2023
- the staff member did not return or get replaced before the due date
- no one else was available to get the information to me
- I will provide honest and accurate information in this appeal

[Accept and continue](#)

Agent planned to submit

Issue affected client

[Back](#)

Late submission penalty: 1 April 2023 to 30 June 2023

Honesty declaration

I confirm that:

- because of loss of staff essential to the VAT process, I was unable to submit the VAT Return due on 7 August 2023
- the staff member did not return or get replaced before the due date
- no one else was available to make the submission
- I will provide honest and accurate information in this appeal

[Accept and continue](#)

Agent planned to submit

Issue affected agent

[Back](#)

Late submission penalty: 1 April 2023 to 30 June 2023

Honesty declaration

I confirm that:

- because of loss of staff essential to the VAT process, my client was unable to submit the VAT Return due on 7 August 2023
- the staff member did not return or get replaced before the due date
- no one else was available to make the submission
- I will provide honest and accurate information in this appeal

[Accept and continue](#)

Client planned to submit

Issue affected client

[Back](#)

Late payment penalty: 1 July 2023 to 30 September 2023

Honesty declaration

I confirm that:

- because of loss of staff essential to the VAT process, my client was unable to pay the VAT bill due on 7 November 2023
- the staff member did not return or get replaced before the due date
- no one else was available to make the payment
- I will provide honest and accurate information in this appeal

[Accept and continue](#)

LPP

Loss of staff – leaving date

< Back

Late submission penalty: 1 April 2023 to 30 June 2023

Honesty declaration

I confirm that:

- because my client was affected by loss of staff essential to the VAT process, I was unable to submit the VAT Return due on 7 August 2023
- the staff member did not return or get replaced before the due date
- no one else was available to get the information to me
- I will provide honest and accurate information in this appeal

Accept and continue



< Back

Late submission penalty: 1 April 2023 to 30 June 2023

When did the person leave the business?

This means someone essential to the tax process leaving at short notice, whether they planned to return or not.

For example, 12 3 2018

Day Month Year

Continue

Loss of staff – check your answers

< Back

Late submission penalty: 1 April 2023 to 30 June 2023

Honesty declaration

I confirm that:

- because my client was affected by loss of staff essential to the VAT process, I was unable to submit the VAT Return due on 7 August 2023
- the staff member did not return or get replaced before the due date
- no one else was available to get the information to me
- I will provide honest and accurate information in this appeal

Accept and continue

< Back

Late submission penalty: 1 April 2023 to 30 June 2023

When did the person leave the business?

This means someone essential to the tax process leaving at short notice, whether they planned to return or not.

For example, 12 3 2018

Day Month Year

Continue

< Back

Late submission penalty: 1 April 2023 to 30 June 2023

Check your answers

Appeal details

Before the deadline, who planned to submit the return?	I did	Change
What caused you to miss the deadline?	My client did not get information to me on time	Change
Reason for missing the VAT deadline	Loss of staff essential to the VAT process	Change
When did the person leave the business?	02 August 2023	Change

Declaration

By submitting this appeal, you are making a legal declaration that the information is correct and complete to the best of your knowledge.
A false declaration can result in prosecution.

Accept and send

Loss of staff – confirmation

< Back

Late submission penalty: 1 April 2023 to 30 June 2023

Honesty declaration

I confirm that:

- because my client was affected by loss of staff essential to the VAT process, I was unable to submit the VAT Return due on 7 August 2023
- the staff member did not return or get replaced before the due date
- no one else was available to get the information to me
- I will provide honest and accurate information in this appeal

[Accept and continue](#)

< Back

Late submission penalty: 1 April 2023 to 30 June 2023

When did the person leave the business?

This means someone essential to the tax process leaving at short notice, whether they planned to return or not.

For example, 12 3 2018

Day Month Year

[Continue](#)

< Back

Late submission penalty: 1 April 2023 to 30 June 2023

Check your answers

Appeal details

Before the deadline, who planned to submit the return? I did [Change](#)

What caused you to miss the deadline? My client did not get information to me on time [Change](#)

Reason for missing the VAT deadline? Loss of staff essential to the VAT process [Change](#)

When did the person leave the business? 02 August 2023 [Change](#)

Declaration

By submitting this appeal, you are making a legal declaration that the information is correct and complete to the best of your knowledge. A false declaration can result in prosecution.

[Accept and send](#)

< Back

Late submission penalty: 1 April 2023 to 30 June 2023

This penalty was issued more than 30 days ago

You usually need to appeal within 30 days of the date on the penalty notice. Tell us here why you could not appeal within 30 days.

You have 5000 characters remaining

[Continue](#)

This additional page shows when the appeal is considered late – an agent will need to explain why they or the client couldn't appeal within 30 days.

You have asked us to review a penalty

Late submission penalty: 1 April 2023 to 30 June 2023

You do not need a reference number.

We have logged this appeal under the VAT registration number (VRN) for the business. Quote the VRN if you need to call HMRC about this appeal.

What happens next

We'll make a decision about your appeal based on what you have told us.

We aim to make all appeal decisions within 45 days.

You'll receive a letter telling you the outcome of this appeal and the reasons for our decision.

[Return to your client's VAT penalties](#)

[View your client's VAT account](#)

[What did you think of this service?](#) (takes 30 seconds)

[Back to appeal journey list](#)

Technology

Technology issues – honesty declarations

< Back

Late submission penalty: 1 April 2023 to 30 June 2023

What was the reason for the delay?

Bereavement (someone died)

Crime

Fire or flood

Health

Loss of staff essential to the VAT process

Technology issues

or

The reason does not fit into any of the other categories

[Continue](#)

[Read more about reasonable excuses \(opens in a new tab\)](#)



Declaration will be one of the following:

< Back

Late submission penalty: 1 April 2023 to 30 June 2023

Honesty declaration

I confirm that:

- because my client was affected by technology issues, I was unable to submit the VAT Return due on 7 August 2023
- no one else was available to get the information to me
- I will provide honest and accurate information in this appeal

[Accept and continue](#)

Agent planned to submit

Issue affected client

< Back

Late submission penalty: 1 April 2023 to 30 June 2023

Honesty declaration

I confirm that:

- because of technology issues, I was unable to submit the VAT Return due on 7 August 2023
- no one else was available to make the submission for me
- I will provide honest and accurate information in this appeal

[Accept and continue](#)

Agent planned to submit

Issue affected agent

< Back

Late submission penalty: 1 April 2023 to 30 June 2023

Honesty declaration

I confirm that:

- because of technology issues, my client was unable to submit the VAT Return due on 7 August 2023
- no one else was available to make the submission for them
- I will provide honest and accurate information in this appeal

[Accept and continue](#)

Client planned to submit

Issue affected client



< Back

Late payment penalty: 1 July 2023 to 30 September 2023

Honesty declaration

I confirm that:

- because of technology issues, my client was unable to pay the VAT bill due on 7 November 2023
- no one else was available to make the payment for them
- the technical failure was not due to lack of funds
- I will provide honest and accurate information in this appeal

[Accept and continue](#)

Technology issues – start date

< Back

Late submission penalty: 1 April 2023 to 30 June 2023

Honesty declaration

I confirm that:

- because of technology issues, I was unable to submit the VAT Return due on 7 August 2023
- no one else was available to make the submission for me
- I will provide honest and accurate information in this appeal

Accept and continue



< Back

Late submission penalty: 1 April 2023 to 30 June 2023

When did the technology issues begin?

For example, 12 3 2018

Day Month Year

Continue

Technology issues – end date

< Back

Late submission penalty: 1 April 2023 to 30 June 2023

Honesty declaration

I confirm that:

- because of technology issues, I was unable to submit the VAT Return due on 7 August 2023
- no one else was available to make the submission for me
- I will provide honest and accurate information in this appeal

[Accept and continue](#)

< Back

Late submission penalty: 1 April 2023 to 30 June 2023

When did the technology issues begin?

For example, 12 3 2018

Day Month Year

[Continue](#)

< Back

Late submission penalty: 1 April 2023 to 30 June 2023

When did the technology issues end?

For example, 12 3 2018

Day Month Year

[Continue](#)

Technology issues – check your answers

< Back

Late submission penalty: 1 April 2023 to 30 June 2023

Honesty declaration

I confirm that:

- because of technology issues, I was unable to submit the VAT Return due on 7 August 2023
- no one else was available to make the submission for me
- I will provide honest and accurate information in this appeal

[Accept and continue](#)

< Back

Late submission penalty: 1 April 2023 to 30 June 2023

When did the technology issues begin?

For example, 12 3 2018

Day Month Year

[Continue](#)

< Back

Late submission penalty: 1 April 2023 to 30 June 2023

When did the technology issues end?

For example, 12 3 2018

Day Month Year

[Continue](#)

< Back

Late submission penalty: 1 April 2023 to 30 June 2023

Check your answers

Appeal details

Before the deadline, who planned to submit the return?	I did	Change
What caused you to miss the deadline?	Something else happened to delay me	Change
Reason for missing the VAT deadline	Technology issues	Change
When did the technology issues begin?	6 August 2023	Change
When did the technology issues end?	20 August 2023	Change

Declaration

By submitting this appeal, you are making a legal declaration that the information is correct and complete to the best of your knowledge.
A false declaration can result in prosecution.

[Accept and send](#)

Technology issues – confirmation

[Back](#)

Late submission penalty: 1 April 2023 to 30 June 2023

When did the technology issues begin?

For example, 12 3 2018

Day Month Year

[Continue](#)

[Back](#)

Late submission penalty: 1 April 2023 to 30 June 2023

When did the technology issues end?

For example, 12 3 2018

Day Month Year

[Continue](#)

[Back](#)

Late submission penalty: 1 April 2023 to 30 June 2023

Check your answers

Appeal details

Before the deadline, who planned to submit the return? [I did](#) [Change](#)

What caused you to miss the deadline? [Something else happened to delay me](#) [Change](#)

Reason for missing the VAT deadline? [Technology issues](#) [Change](#)

When did the technology issues begin? [6 August 2023](#) [Change](#)

When did the technology issues end? [20 August 2023](#) [Change](#)

Declaration

By submitting this appeal, you are making a legal declaration that the information is correct and complete to the best of your knowledge. A false declaration can result in prosecution.

[Accept and send](#)

[Back](#)

Late submission penalty: 1 April 2023 to 30 June 2023

This penalty was issued more than 30 days ago

You usually need to appeal within 30 days of the date on the penalty notice. Tell us here why you could not appeal within 30 days.

You have 5000 characters remaining

[Continue](#)

This additional page shows when the appeal is considered late – an agent will need to explain why they or the client couldn't appeal within 30 days.

You have asked us to review a penalty

Late submission penalty: 1 April 2023 to 30 June 2023

You do not need a reference number.

We have logged this appeal under the VAT registration number (VRN) for the business. Quote the VRN if you need to call HMRC about this appeal.

What happens next

We'll make a decision about your appeal based on what you have told us.

We aim to make all appeal decisions within 45 days.

You'll receive a letter telling you the outcome of this appeal and the reasons for our decision.

[Return to your client's VAT penalties](#)

[View your client's VAT account](#)

[What did you think of this service?](#) (takes 30 seconds)

[Back to appeal journey list](#)

Other (the reason is not listed)

'Other' – honesty declarations

< Back

Late submission penalty: 1 April 2023 to 30 June 2023

What was the reason for the delay?

Bereavement (someone died)

Crime

Fire or flood

Health

Loss of staff essential to the VAT process

Technology issues

or

The reason does not fit into any of the other categories

[Continue](#)

[Read more about reasonable excuses \(opens in a new tab\)](#)



Declaration will be one of the following:

< Back

Late submission penalty: 1 April 2023 to 30 June 2023

Honesty declaration

I confirm that:

- because of an issue affecting my client, I was unable to submit the VAT Return due on 7 August 2023
- no one else was available to get the information to me
- I will provide honest and accurate information in this appeal

[Accept and continue](#)

Agent planned to submit

Issue affected client

< Back

Late submission penalty: 1 April 2023 to 30 June 2023

Honesty declaration

I confirm that:

- I was unable to submit the VAT Return due on 7 August 2023
- no one else was available to make the submission for me
- I will provide honest and accurate information in this appeal

[Accept and continue](#)

Agent planned to submit

Issue affected agent

< Back

Late submission penalty: 1 April 2023 to 30 June 2023

Honesty declaration

I confirm that:

- my client was unable to submit the VAT Return due on 7 August 2023
- no one else was available to make the submission for them
- I will provide honest and accurate information in this appeal

[Accept and continue](#)

Client planned to submit

Issue affected client

< Back

Late payment penalty: 1 July 2023 to 30 September 2023

Honesty declaration

I confirm that:

- my client was unable to pay the VAT bill due on 7 November 2023
- no one else was available to make the payment for them
- I will provide honest and accurate information in this appeal

[Accept and continue](#)



'Other' – start date

< Back

Late submission penalty: 1 April 2023 to 30 June 2023

Honesty declaration

I confirm that:

- my client was unable to submit the VAT Return due on 7 August 2023
- no one else was available to make the submission for them
- I will provide honest and accurate information in this appeal

[Accept and continue](#)



< Back

Late submission penalty: 1 April 2023 to 30 June 2023

When did the issue first stop your client submitting the VAT Return?

For example, 12 3 2018

Day Month Year

[Continue](#)

< Back

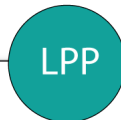
Late payment penalty: 1 July 2023 to 30 September 2023

When did the issue first stop your client paying the VAT bill?

For example, 12 3 2018

Day Month Year

[Continue](#)



'Other' – free text box

< Back

Late submission penalty: 1 April 2023 to 30 June 2023

Honesty declaration

I confirm that:

- my client was unable to submit the VAT Return due on 7 August 2023
- no one else was available to make the submission for them
- I will provide honest and accurate information in this appeal

[Accept and continue](#)

< Back

Late submission penalty: 1 April 2023 to 30 June 2023

When did the issue first stop your client submitting the VAT Return?

For example, 12 3 2018

Day Month Year

[Continue](#)

< Back

Late submission penalty: 1 April 2023 to 30 June 2023

Why was the return submitted late?

You have 5000 characters remaining

[Continue](#)

< Back

Late payment penalty: 1 July 2023 to 30 September 2023

Why was the VAT bill paid late?

You have 5000 characters remaining

[Continue](#)



'Other' – yes to upload evidence

< Back

Late submission penalty: 1 April 2023 to 30 June 2023

Honesty declaration

I confirm that:

- my client was unable to submit the VAT Return due on 7 August 2023
- no one else was available to make the submission for them
- I will provide honest and accurate information in this appeal

[Accept and continue](#)

< Back

Late submission penalty: 1 April 2023 to 30 June 2023

When did the issue first stop your client submitting the VAT Return?

For example, 12 3 2018

Day Month Year

[Continue](#)

< Back

Late submission penalty: 1 April 2023 to 30 June 2023

Why was the return submitted late?

You have 5000 characters remaining

[Continue](#)

< Back

Late submission penalty: 1 April 2023 to 30 June 2023

Do you want to upload evidence to support your appeal?

We will still review your appeal if you do not upload evidence.

Yes

No

[Continue](#)

'Other' – evidence upload

< Back

Late submission penalty: 1 April 2023 to 30 June 2023

When did the issue first stop your client submitting the VAT Return?

For example, 12 3 2018

Day Month Year

[Continue](#)

< Back

Late submission penalty: 1 April 2023 to 30 June 2023

Why was the return submitted late?

You have 5000 characters remaining

[Continue](#)

< Back

Late submission penalty: 1 April 2023 to 30 June 2023

Do you want to upload evidence to support your appeal?

We will still review your appeal if you do not upload evidence.

Yes
 No

[Continue](#)

< [Back](#)

Late submission penalty: 1 April 2023 to 30 June 2023

Evidence to support this appeal (optional)

Use this page to upload any evidence to help us review the penalty.

Evidence might include any documents or letters that show why the return was submitted late.

You can upload up to 5 files.

Each file must be smaller than 6MB.

▶ [Types of file you can upload](#)

Types of file you can upload

These file types are allowed:

- image (.jpg, .jpeg, .png or .tiff)
- PDF (.pdf)
- email (.txt or .msg)
- Microsoft (Word, Excel or PowerPoint)
- Open Document Format (.odf)

File 1
Doctor Jones note.png [READY TO SUBMIT](#) [Remove](#)

[Add another file](#)

[Continue](#)

LPP Evidence might include any documents or letters that show why the VAT bill was paid late.

File 1	Doctor's note.png	READY TO SUBMIT	Remove
File 2	Flight confirmation.png	READY TO SUBMIT	Remove
File 3	Hotel booking NZ.png	READY TO SUBMIT	Remove

If agent clicks 'Add another file' they'll be able to upload a maximum of 5 files from their device, which will all be shown in a list (File 1, File 2 etc) on this page.

The 'READY TO SUBMIT' tag appears when the system has scanned the file and it passes our initial checks (size, file type etc).

'Other' – evidence upload – check your answers

< Back

Late submission penalty: 1 April 2023 to 30 June 2023

Why was the return submitted late?

You have 5000 characters remaining

[Continue](#)

< Back

Late submission penalty: 1 April 2023 to 30 June 2023

Do you want to upload evidence to support your appeal?

We will still review your appeal if you do not upload evidence.

Yes
 No

[Continue](#)

< Back

Late submission penalty: 1 April 2023 to 30 June 2023

Evidence to support this appeal (optional)

Use this page to upload any evidence to help us review the penalty.

Evidence might include any documents or letters that show why the return was submitted late.

You can upload up to 5 files.
Each file must be smaller than 6MB.

[Types of file you can upload](#)

File 1
Doctor Jones note.png [READY TO SUBMIT](#) [Remove](#)

[Continue](#)

< Back

Late submission penalty: 1 April 2023 to 30 June 2023

Check your answers

Appeal details

Before the deadline, who planned to submit the return?	My client did	Change
Reason for missing the VAT deadline	The reason does not fit into any of the other categories	Change
When did the issue first stop your client submitting the VAT Return?	6 August 2023	Change
Why was the return submitted late?	My client tells me he got stuck in New Zealand because of the snow.	Change
Do you want to upload evidence to support your appeal?	Yes	Change
Evidence to support this appeal	Doctor's note.png, Flight confirmation.png, Hotel booking NZ.png	Change

Declaration

By submitting this appeal, you are making a legal declaration that the information is correct and complete to the best of your knowledge.
A false declaration can result in prosecution.

[Accept and send](#)

'Other' – evidence upload – confirmation

[Back](#)

Late submission penalty: 1 April 2023 to 30 June 2023

Do you want to upload evidence to support your appeal?

We will still review your appeal if you do not upload evidence.

Yes
 No

[Continue](#)

[Back](#)

Late submission penalty: 1 April 2023 to 30 June 2023

Evidence to support this appeal (optional)

Use this page to upload any evidence to help us review the penalty.

Evidence might include any documents or letters that show why the return was submitted late.

You can upload up to 5 files.
Each file must be smaller than 6MB.

[Types of file you can upload](#)

File 1
Doctor Jones note.png [READY TO SUBMIT](#) [Remove](#)

[Add another file](#)

[Continue](#)

[Back](#)

Late submission penalty: 1 April 2023 to 30 June 2023

Check your answers

Appeal details

Before the deadline, who planned to submit the return?	My client did	Change
Reason for missing the VAT deadline	The reason does not fit into any of the other categories	Change
When did the issue first stop your client submitting the VAT return?	6 August 2023	Change
Why was the return submitted late?	My client tells me he got stuck in New Zealand because of the snow.	Change
Do you want to upload evidence to support your appeal?	Yes	Change
Evidence to support this appeal	Doctor's note.png, Flight confirmation.png, Hotel booking NZ.png	Change

Declaration

By submitting this appeal, you are making a legal declaration that the information is correct and complete to the best of your knowledge.
A false declaration can result in prosecution.

[Accept and save](#)

[Back](#)

Late submission penalty: 1 April 2023 to 30 June 2023

This penalty was issued more than 30 days ago

You usually need to appeal within 30 days of the date on the penalty notice. Tell us here why you could not appeal within 30 days.

You have 5000 characters remaining

[Continue](#)

This additional page shows when the appeal is considered late – an agent will need to explain why they or the client couldn't appeal within 30 days.

You have asked us to review a penalty

Late submission penalty: 1 April 2023 to 30 June 2023

You do not need a reference number.

We have logged this appeal under the VAT registration number (VRN) for the business. Quote the VRN if you need to call HMRC about this appeal.

What happens next

We'll make a decision about your appeal based on what you have told us.

We aim to make all appeal decisions within 45 days.

You'll receive a letter telling you the outcome of this appeal and the reasons for our decision.

[Return to your client's VAT penalties](#)
[View your client's VAT account](#)

[What did you think of this service?](#) (takes 30 seconds)

'Other' – no to upload evidence

< Back

Late submission penalty: 1 April 2023 to 30 June 2023

Honesty declaration

I confirm that:

- my client was unable to submit the VAT Return due on 7 August 2023
- no one else was available to make the submission for them
- I will provide honest and accurate information in this appeal

[Accept and continue](#)

< Back

Late submission penalty: 1 April 2023 to 30 June 2023

When did the issue first stop your client submitting the VAT Return?

For example, 12 3 2018

Day Month Year

[Continue](#)

< Back

Late submission penalty: 1 April 2023 to 30 June 2023

Why was the return submitted late?

You have 5000 characters remaining

[Continue](#)

< Back

Late submission penalty: 1 April 2023 to 30 June 2023

Do you want to upload evidence to support your appeal?

We will still review your appeal if you do not upload evidence.

Yes

No

[Continue](#)

'Other' – no to upload evidence – check your answers

< Back

Late submission penalty: 1 April 2023 to 30 June 2023

When did the issue first stop your client submitting the VAT Return?

For example, 12 3 2018

Day Month Year

[Continue](#)

< Back

Late submission penalty: 1 April 2023 to 30 June 2023

Why was the return submitted late?

You have 5000 characters remaining

[Continue](#)

< Back

Late submission penalty: 1 April 2023 to 30 June 2023

Do you want to upload evidence to support your appeal?

We will still review your appeal if you do not upload evidence.

Yes

No

[Continue](#)

< Back

Late submission penalty: 1 April 2023 to 30 June 2023

Check your answers

Appeal details

Before the deadline, who planned to submit the return?	My client did	Change
Reason for missing the VAT deadline	The reason does not fit into any of the other categories	Change
When did the issue first stop your client submitting the VAT Return?	6 August 2023	Change
Why was the return submitted late?	My client tells me he got stuck in New Zealand because of the snow.	Change
Do you want to upload evidence to support your appeal?	No	Change

Declaration

By submitting this appeal, you are making a legal declaration that the information is correct and complete to the best of your knowledge. A false declaration can result in prosecution.

[Accept and send](#)

'Other' – no to upload evidence – confirmation

[Back](#)

Late submission penalty: 1 April 2023 to 30 June 2023

Why was the return submitted late?

You have 5000 characters remaining

[Continue](#)

[Back](#)

Late submission penalty: 1 April 2023 to 30 June 2023

Do you want to upload evidence to support your appeal?

We will still review your appeal if you do not upload evidence.

Yes

No

[Continue](#)

[Back](#)

Late submission penalty: 1 April 2023 to 30 June 2023

Check your answers

Appeal details

Before the deadline, who planned to submit the return? My client did [Change](#)

Reason for missing the VAT deadline? The reason does not fit into any of the other categories [Change](#)

When did the issue first stop your client submitting the VAT return? 6 August 2023 [Change](#)

Why was the return submitted late? My client tells me he got stuck in New Zealand because of the snow. [Change](#)

Do you want to upload evidence to support your appeal? No [Change](#)

Declaration

By submitting this appeal, you are making a legal declaration that the information is correct and complete to the best of your knowledge. A false declaration can result in prosecution.

[Accept and send](#)

You have asked us to review a penalty

Late submission penalty: 1 April 2023 to 30 June 2023

You do not need a reference number.

We have logged this appeal under the VAT registration number (VRN) for the business. Quote the VRN if you need to call HMRC about this appeal.

What happens next

We'll make a decision about your appeal based on what you have told us.

We aim to make all appeal decisions within 45 days.

You'll receive a letter telling you the outcome of this appeal and the reasons for our decision.

[Return to your client's VAT penalties](#)

[View your client's VAT account](#)

[What did you think of this service?](#) (takes 30 seconds)

[Back to appeal journey list](#)

Joint appeal (LPP)

Client has two penalties for the same VAT period

Penalty and appeal details

Late submission penalties **Late payment penalties**

Late payment penalties

[Read the guidance about how late payment penalties are calculated \(opens in a new tab\)](#)

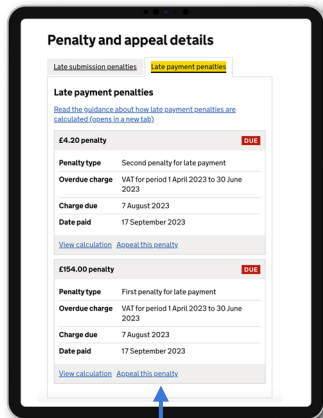
£4.20 penalty DUE	
Penalty type	Second penalty for late payment
Overdue charge	VAT for period 1 April 2023 to 30 June 2023
Charge due	7 August 2023
Date paid	17 September 2023
View calculation Appeal this penalty	

£154.00 penalty DUE	
Penalty type	First penalty for late payment
Overdue charge	VAT for period 1 April 2023 to 30 June 2023
Charge due	7 August 2023
Date paid	17 September 2023
View calculation Appeal this penalty	

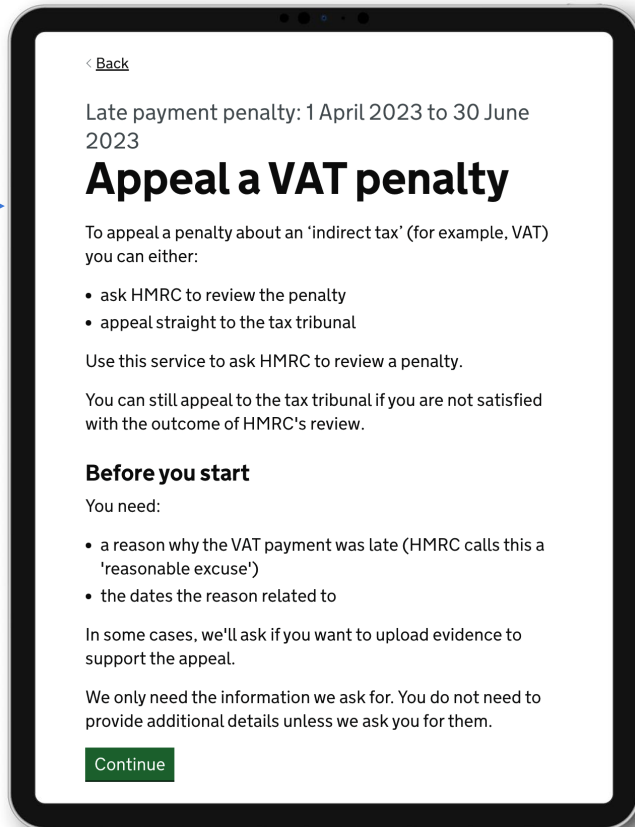
The joint appeal functionality is for late payment penalties only – it does not include late submission penalties for the same VAT period

When presented with this page in our testing, all users chose to click the appeal link for the higher value (older) penalty first

Agent wants to appeal highest value penalty



Agent clicks 'Appeal this penalty'



Agent wants to appeal both LPPs together

Penalty and appeal details

Late submission penalties **Late payment penalties**

Late payment penalties

[Read the guidance about how late payment penalties are calculated \(opens in a new tab\)](#)

£4.20 penalty DUE

Penalty type Second penalty for late payment

Overdue charge VAT for period 1 April 2023 to 30 June 2023

Charge due 7 August 2023

Date paid 17 September 2023

[View calculation](#) [Appeal this penalty](#)

£154.00 penalty DUE

Penalty type First penalty for late payment

Overdue charge VAT for period 1 April 2023 to 30 June 2023

Charge due 7 August 2023

Date paid 17 September 2023

[View calculation](#) [Appeal this penalty](#)

[Back](#)

Late payment penalty: 1 April 2023 to 30 June 2023

Appeal a VAT penalty

To appeal a penalty about an 'indirect tax' (for example, VAT) you can either:

- ask HMRC to review the penalty
- appeal straight to the tax tribunal.

Use this service to ask HMRC to review a penalty.

You can still appeal to the tax tribunal if you are not satisfied with the outcome of HMRC's review.

Before you start

You need:

- a reason why the VAT payment was late (HMRC calls this a 'reasonable excuse')
- the dates the reason related to

In some cases, we'll ask if you want to upload evidence to support the appeal.

We only need the information we ask for. You do not need to provide additional details unless we ask you for them.

[Continue](#)

[Back](#)

Late payment penalty: 1 April 2023 to 30 June 2023

There are 2 penalties for this VAT charge

These are:

- £154.00 first late payment penalty
- £4.20 second late payment penalty

You can do a combined appeal if the reason your client did not pay VAT on time is the same for both penalties.

Do you intend to appeal both penalties for the same reason?

Yes

No

[Continue](#)

Agent can start the joint appeal journey

Penalty and appeal details

Late submission penalties **Late payment penalties**

Late payment penalties

Read the evidence about how late payment penalties are calculated (opens in a new tab)

£4.20 penalty **DUPLICATE**

Penalty type: Second penalty for late payment

Overdue charge: VAT for period 1 April 2023 to 30 June 2023

Charge due: 7 August 2023

Date paid: 17 September 2023

[View calculation](#) [Appeal this penalty](#)

£154.00 penalty **DUPLICATE**

Penalty type: First penalty for late payment

Overdue charge: VAT for period 1 April 2023 to 30 June 2023

Charge due: 7 August 2023

Date paid: 17 September 2023

[View calculation](#) [Appeal this penalty](#)

[Back](#)

Late payment penalty: 1 April 2023 to 30 June 2023

Appeal a VAT penalty

To appeal a penalty about an 'indirect tax' (for example, VAT) you can either:

- ask HMRC to review the penalty
- appeal straight to the tax tribunal.

Use this service to ask HMRC to review a penalty.

You can still appeal to the tax tribunal if you are not satisfied with the outcome of HMRC's review.

Before you start

You need:

- a reason why the VAT payment was late (HMRC calls this a 'reasonable excuse')
- the dates the reason related to

In some cases, we'll ask if you want to upload evidence to support the appeal.

We only need the information we ask for. You do not need to provide additional details unless we ask you for them.

[Continue](#)

[Back](#)

Late payment penalty: 1 April 2023 to 30 June 2023

There are 2 penalties for this VAT charge

These are:

- £154.00 first late payment penalty
- £4.20 second late payment penalty

You can do a combined appeal if the reason your client did not pay VAT on time is the same for both penalties.

Do you intend to appeal both penalties for the same reason?

Yes

No

[Continue](#)

[Back](#)

Late payment penalties: 1 April 2023 to 30 June 2023

The appeal will cover both penalties

This allows you to enter appeal details once for penalties linked to the same charge. However, we will still review each penalty separately.

[Continue](#)

Penalty detail above the heading changes to state 'penalties' – this continues throughout the appeal journey

One final difference between joint and standard appeals...

When a joint appeal also includes the first or both penalties being issued more than 30 days ago, the agent sees one of these pages on their journey, instead of the standard late appeal page.

[Back](#)

Late payment penalties: 1 April 2023 to 30 June 2023

The first penalty was issued more than 30 days ago

You usually need to appeal within 30 days of the date on the penalty notice. Tell us here why you could not appeal within 30 days.

[Continue](#)

You have 5000 characters remaining

[Back](#)

Late payment penalties: 1 April 2023 to 30 June 2023

The penalties were issued more than 30 days ago

You usually need to appeal within 30 days of the date on the penalty notice. Tell us here why you could not appeal within 30 days.

[Continue](#)

You have 5000 characters remaining

When agent clicks 'continue' on this page they go into the standard appeal journeys for late payment (no initial agent questions)

Agent does not want to appeal both LPPs together

Penalty and appeal details

Late submission penalties **Late payment penalties**

Late payment penalties
[Read the guidance about how late payment penalties are calculated \(opens in a new tab\)](#)

£4.20 penalty **DUPLICATE**

Penalty type Second penalty for late payment
Overdue charge VAT for period 1 April 2023 to 30 June 2023
Charge due 7 August 2023
Date paid 17 September 2023
[View calculation](#) [Appeal this penalty](#)

£154.00 penalty **DUPLICATE**

Penalty type First penalty for late payment
Overdue charge VAT for period 1 April 2023 to 30 June 2023
Charge due 7 August 2023
Date paid 17 September 2023
[View calculation](#) [Appeal this penalty](#)

[Back](#)

Late payment penalty: 1 April 2023 to 30 June 2023

Appeal a VAT penalty

To appeal a penalty about an 'indirect tax' (for example, VAT) you can either:

- ask HMRC to review the penalty
- appeal straight to the tax tribunal.

Use this service to ask HMRC to review a penalty.

You can still appeal to the tax tribunal if you are not satisfied with the outcome of HMRC's review.

Before you start

You need:

- a reason why the VAT payment was late (HMRC calls this a "reasonable excuse")
- the dates the reason related to

In some cases, we'll ask if you want to upload evidence to support the appeal.

We only need the information we ask for. You do not need to provide additional details unless we ask you for them.

Continue

[Back](#)

Late payment penalties: 1 April 2023 to 30 June 2023

There are 2 penalties for this VAT charge

These are:

- £154.00 first late payment penalty
- £4.20 second late payment penalty

You can do a combined appeal if the reason your client did not pay VAT on time is the same for both penalties.

Do you intend to appeal both penalties for the same reason?

Yes

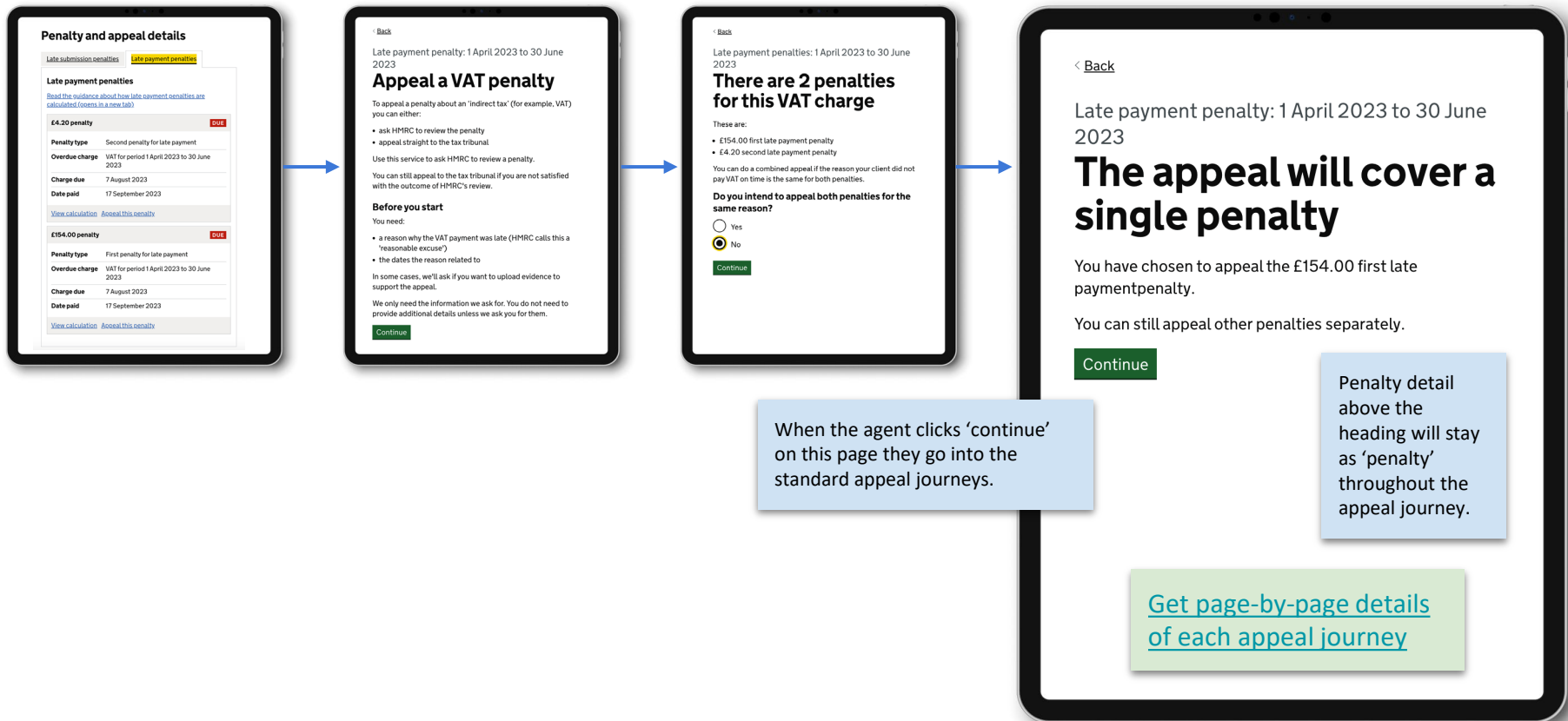
No

Continue

It's possible a client has different reasons for paying VAT late initially (when LPP1 was applied) and later on (when LPP2 was applied).

We only take user on a joint appeal journey when both appeals are for the same reason.

Agent can start a single appeal journey



Appeal against the obligation (LPP)

LSP variations highlighted

Agent checks if they can appeal a penalty (LPP)

Penalty and appeal details

[Late submission penalties](#) **Late payment penalties**

Late payment penalties

The earlier you pay your VAT, the lower your penalties and interest will be.

[Read the guidance about how late payment penalties are calculated \(opens in a new tab\)](#)

£144.21 penalty	ESTIMATE
Penalty type	First penalty for late payment
Overdue charge	VAT for period 1 July 2023 to 30 September 2023
Charge due	7 November 2023
Date paid	Payment not yet received

[View calculation](#) [Check if you can appeal](#)

We use the link content 'Check if you can appeal' for any penalties where the obligation has not been met:

LSP – return has not been received

LPP – VAT bill has not been paid

Penalty and appeal details

[Late submission penalties](#) **Late payment penalties**

Late submission penalties

You have reached the financial penalty threshold.

This means you have to pay a £200 penalty every time you submit a VAT Return late, until we remove your penalty points.

Earliest date your points could be removed: **March 2025**

[Actions to take to get your points removed by March 2025](#)

Penalty point 5: £200 penalty	DUE
VAT period	1 June 2024 to 30 June 2024
VAT Return due	7 August 2024
Return submitted	Return not yet received

[Check if you can appeal](#)

LSP

Agent tells us the VAT registration has not been cancelled

Penalty and appeal details

[Late submission penalties](#) [Late payment penalties](#)

Late payment penalties

The earlier you pay your VAT, the lower your penalties and interest will be.

[Read the guidance about how late payment penalties are calculated \(opens in a new tab\)](#)

£144.21 penalty ESTIMATE

Penalty type	First penalty for late payment
Overdue charge	VAT for period 1 July 2023 to 30 September 2023
Charge due	7 November 2023
Date paid	Payment not yet received

[View calculation](#) [Check if you can appeal](#)



[< Back](#)

Late payment penalty: 1 July 2023 to 30 September 2023

Has HMRC been asked to cancel the VAT registration for this business?

A business must cancel its VAT registration if it stops trading, deregisters for VAT or if the business ownership is transferred.

Yes

No

[Continue](#)

We confirm that the agent cannot appeal online

Penalty and appeal details

[Late submission penalties](#) [Late payment penalties](#)

Late payment penalties

The earlier you pay your VAT, the lower your penalties and interest will be.

[Read the guidance about how late payment penalties are calculated \(opens in a new tab\)](#)

£144.21 penalty ESTIMATE

Penalty type	First penalty for late payment
Overdue charge	VAT for period 1 July 2023 to 30 September 2023
Charge due	7 November 2023
Date paid	Payment not yet received

[View calculation](#) [Check if you can appeal](#)

[Back](#)

Late payment penalty: 1 July 2023 to 30 September 2023

Has HMRC been asked to cancel the VAT registration for this business?

A business must cancel its VAT registration if it stops trading, deregisters for VAT or if the business ownership is transferred.

Yes

No

[Continue](#)

[Back](#)

Late payment penalty: 1 July 2023 to 30 September 2023

You cannot use this service until your client pays the VAT

You can still write to HMRC and ask us to review the penalty. Details are on the penalty notice we sent you through the post.

If you want to use this service to appeal, your client needs to pay their VAT first.

It can take up to 5 days for the payment to clear and show on their payment history. If they've already paid, keep checking back to see when the payment clears.

If you need to cancel the VAT registration, you can do it through your client's VAT details.

[Return to your client's VAT details](#)

[Back](#)

Late submission penalty: 1 June 2024 to 30 June 2024

You cannot use this service until the VAT Return is submitted

You can still write to HMRC and ask us to review the penalty. Details are on the penalty notice we sent you through the post.

If you want to use this service to appeal, you or your client needs to submit the VAT Return first.

It can take up to 24 hours before the VAT Return shows on the VAT account. If it's already been submitted, keep checking back to see when it appears in the submission history.

If you need to cancel the VAT registration, you can do it through your client's VAT details.

[Return to your client's VAT details](#)



Or, agent tells us the VAT registration has been cancelled

Penalty and appeal details

[Late submission penalties](#) **Late payment penalties**

Late payment penalties

The earlier you pay your VAT, the lower your penalties and interest will be.

[Read the guidance about how late payment penalties are calculated \(opens in a new tab\)](#)

£144.21 penalty **ESTIMATE**

Penalty type	First penalty for late payment
Overdue charge	VAT for period 1 July 2023 to 30 September 2023
Charge due	7 November 2023
Date paid	Payment not yet received

[View calculation](#) [Check if you can appeal](#)



[< Back](#)

Late payment penalty: 1 July 2023 to 30 September 2023

Has HMRC been asked to cancel the VAT registration for this business?

A business must cancel its VAT registration if it stops trading, deregisters for VAT or if the business ownership is transferred.

Yes

No

Continue

We confirm that the trader can appeal this penalty online

Penalty and appeal details

[Late submission penalties](#) [Late payment penalties](#)

Late payment penalties

The earlier you pay your VAT, the lower your penalties and interest will be.

[Read the guidance about how late payment penalties are calculated \(opens in a new tab\)](#)

£144.21 penalty ESTIMATE

Penalty type	First penalty for late payment
Overdue charge	VAT for period 1 July 2023 to 30 September 2023
Charge due	7 November 2023
Date paid	Payment not yet received

[View calculation](#) [Check if you can appeal](#)

[Back](#)

Late payment penalty: 1 July 2023 to 30 September 2023

Has HMRC been asked to cancel the VAT registration for this business?

A business must cancel its VAT registration if it stops trading, deregisters for VAT or if the business ownership is transferred.

Yes
 No

[Continue](#)

[Back](#)

Late payment penalty: 1 July 2023 to 30 September 2023

You can appeal this penalty online

If HMRC reviews this penalty and accepts your appeal, we will remove:

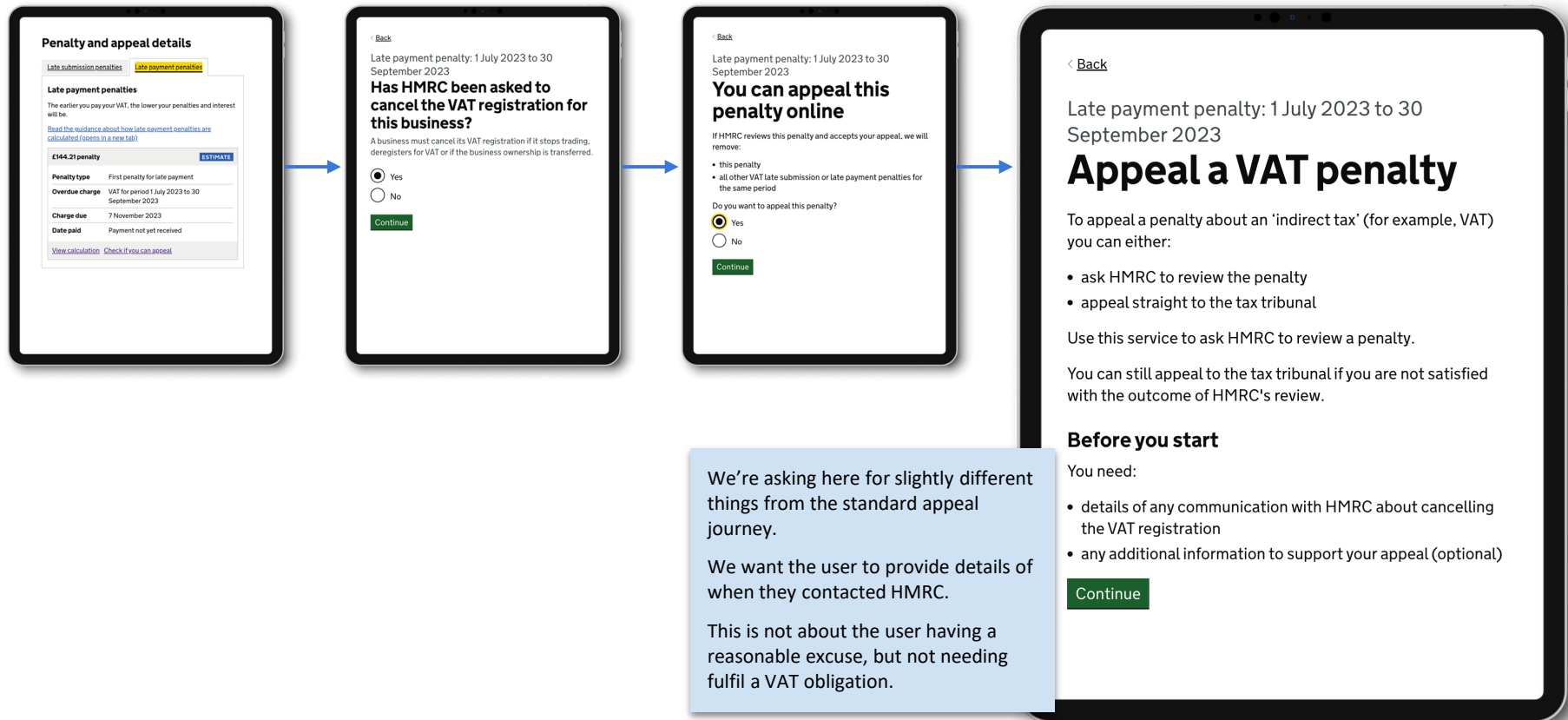
- this penalty
- all other VAT late submission or late payment penalties for the same period

Do you want to appeal this penalty?

Yes
 No

[Continue](#)

Agent begins an obligation appeal journey



Obligation appeal – honesty declaration

[Back](#)

Late payment penalty: 1 July 2023 to 30 September 2023

Appeal a VAT penalty

To appeal a penalty about an 'indirect tax' (for example, VAT) you can either:

- ask HMRC to review the penalty
- appeal straight to the tax tribunal

Use this service to ask HMRC to review a penalty.

You can still appeal to the tax tribunal if you are not satisfied with the outcome of HMRC's review.

Before you start

You need:

- details of any communication with HMRC about cancelling the VAT registration
- any additional information to support your appeal (optional)

[Continue](#)



[Back](#)

Late payment penalty: 1 July 2023 to 30 September 2023

Honesty declaration

I confirm that:

- HMRC has been asked to cancel the VAT registration
- I believe there was no VAT due for the period 1 July 2023 to 30 September 2023
- I will provide honest and accurate information in this appeal

[Accept and continue](#)



[Back](#)

Late submission penalty: 1 June 2024 to 30 June 2024

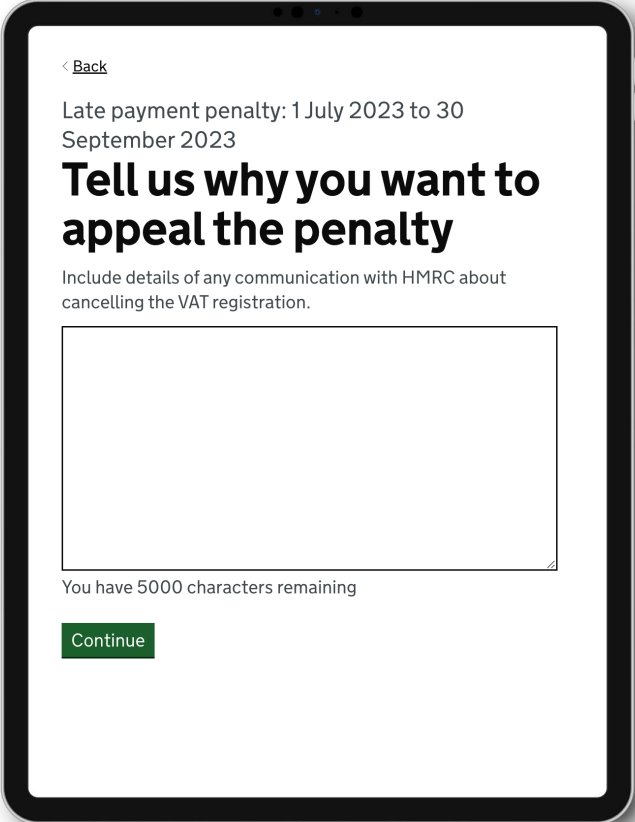
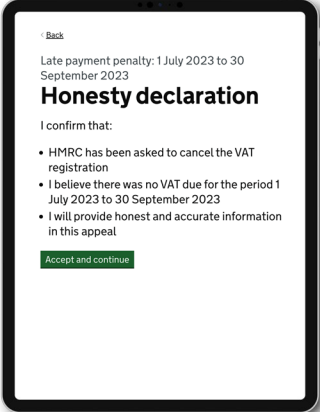
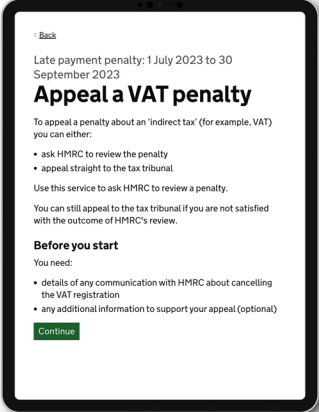
Honesty declaration

I confirm that:

- HMRC has been asked to cancel the VAT registration
- I believe there was no VAT Return due for the period 1 June 2024 to 30 June 2024
- I will provide honest and accurate information in this appeal

[Accept and continue](#)

Obligation appeal – free text box



Obligation appeal – evidence

[Back](#)

Late payment penalty: 1 July 2023 to 30 September 2023

Appeal a VAT penalty

To appeal a penalty about an 'indirect tax' (for example, VAT) you can either:

- ask HMRC to review the penalty
- appeal straight to the tax tribunal

Use this service to ask HMRC to review a penalty.

You can still appeal to the tax tribunal if you are not satisfied with the outcome of HMRC's review.

Before you start

You need:

- details of any communication with HMRC about cancelling the VAT registration
- any additional information to support your appeal (optional)

[Continue](#)

[Back](#)

Late payment penalty: 1 July 2023 to 30 September 2023

Honesty declaration

I confirm that:

- HMRC has been asked to cancel the VAT registration
- I believe there was no VAT due for the period 1 July 2023 to 30 September 2023
- I will provide honest and accurate information in this appeal

[Accept and continue](#)

[Back](#)

Late payment penalty: 1 July 2023 to 30 September 2023

Tell us why you want to appeal the penalty

Include details of any communication with HMRC about cancelling the VAT registration.

You have 5000 characters remaining

[Continue](#)

[Back](#)

Late payment penalty: 1 July 2023 to 30 September 2023

Do you want to upload evidence to support your appeal?

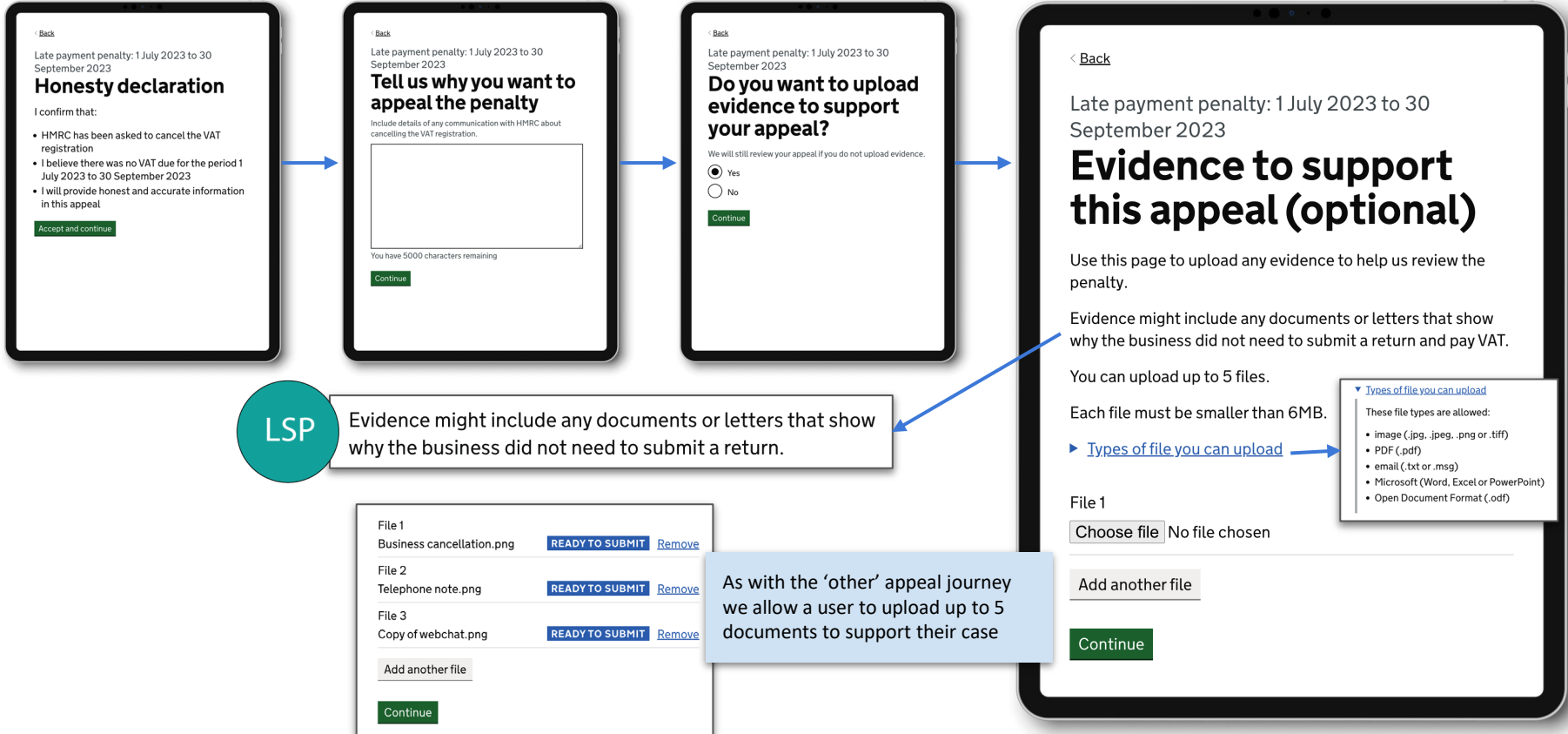
We will still review your appeal if you do not upload evidence.

Yes

No

[Continue](#)

Obligation appeal – evidence



Obligation appeal – evidence – check your answers

[Back](#)

Late payment penalty: 1 July 2023 to 30 September 2023

Tell us why you want to appeal the penalty

Include details of any communication with HMRC about cancelling the VAT registration.

You have 5000 characters remaining

[Continue](#)

[Back](#)

Late payment penalty: 1 July 2023 to 30 September 2023

Do you want to upload evidence to support your appeal?

We will still review your appeal if you do not upload evidence.

Yes
 No

[Continue](#)

[Back](#)

Late payment penalty: 1 July 2023 to 30 September 2023

Evidence to support this appeal (optional)

Use this page to upload any evidence to help us review the penalty.

Evidence might include any documents or letters that show why the business did not need to submit a return and pay VAT.

You can upload up to 5 files.
Each file must be smaller than 6MB.

[Types of file you can upload](#)

File 1
 No file chosen

[Continue](#)

[Back](#)

Late payment penalty: 1 July 2023 to 30 September 2023

Check your answers

Appeal details

Tell us why you want to appeal the penalty	I deregistered for VAT on 3 May 2023	Change
Do you want to upload evidence to support your appeal?	Yes	Change
Evidence to support this appeal	Business cancellation.png, Telephone note.png, Copy of webchat.png	Change

Declaration

By submitting this appeal, you are making a legal declaration that the information is correct and complete to the best of your knowledge.
A false declaration can result in prosecution.

[Accept and send](#)

Obligation appeal – evidence – confirmation

[Back](#)

Late payment penalty: 1 July 2023 to 30 September 2023

Do you want to upload evidence to support your appeal?

We will still review your appeal if you do not upload evidence.

Yes
 No

[Continue](#)

[Back](#)

Late payment penalty: 1 July 2023 to 30 September 2023

Evidence to support this appeal (optional)

Use this page to upload any evidence to help us review the penalty.

Evidence might include any documents or letters that show why the business did not need to submit a return and pay VAT.

You can upload up to 5 files.
Each file must be smaller than 6MB.

[Types of file you can upload](#)

File 1
 Choose file No file chosen

[Add another file](#)

[Continue](#)

[Back](#)

Late payment penalty: 1 July 2023 to 30 September 2023

Check your answers

Appeal details

Tell us why you want to appeal the penalty I deregistered my client for VAT on 3 May 2023 [Change](#)

Do you want to upload evidence to support your appeal? Yes [Change](#)

Evidence to support this appeal Bank statement.png, Webchat HMRC.png, Business confirmation.png [Change](#)

Declaration

By submitting this appeal, you are making a legal declaration that the information is correct and complete to the best of your knowledge. A false declaration can result in prosecution.

[Accept and send](#)

This confirmation page has slightly different content from the standard appeal journeys.

We tell the agent that our decision will take into account any other penalties for the same VAT period, so they do not need to appeal separately for them.

You have asked us to review a penalty

Late payment penalty: 1 July 2023 to 30 September 2023

You do not need a reference number.

We have logged this appeal under the VAT registration number (VRN) for the business. Quote the VRN if you need to call HMRC about this appeal.

What happens next

We'll make a decision about your appeal based on what you have told us.

Our decision will take into account all late submission or late payment penalties in the same VAT period. You do not need to appeal separately for these penalties.

We aim to make all appeal decisions within 45 days.

You'll receive a letter telling you the outcome of this appeal and the reasons for our decision.

[Return to your client's VAT penalties](#)
[View your client's VAT account](#)

[What did you think of this service?](#) (takes 30 seconds)

Obligation appeal – no evidence

[Back](#)

Late payment penalty: 1 July 2023 to 30 September 2023

Appeal a VAT penalty

To appeal a penalty about an 'indirect tax' (for example, VAT) you can either:

- ask HMRC to review the penalty
- appeal straight to the tax tribunal

Use this service to ask HMRC to review a penalty.

You can still appeal to the tax tribunal if you are not satisfied with the outcome of HMRC's review.

Before you start

You need:

- details of any communication with HMRC about cancelling the VAT registration
- any additional information to support your appeal (optional)

[Continue](#)

[Back](#)

Late payment penalty: 1 July 2023 to 30 September 2023

Honesty declaration

I confirm that:

- HMRC has been asked to cancel the VAT registration
- I believe there was no VAT due for the period 1 July 2023 to 30 September 2023
- I will provide honest and accurate information in this appeal

[Accept and continue](#)

[Back](#)

Late payment penalty: 1 July 2023 to 30 September 2023

Tell us why you want to appeal the penalty

Include details of any communication with HMRC about cancelling the VAT registration.

You have 5000 characters remaining

[Continue](#)

[Back](#)

Late payment penalty: 1 July 2023 to 30 September 2023

Do you want to upload evidence to support your appeal?

We will still review your appeal if you do not upload evidence.

Yes

No

[Continue](#)

Obligation appeal – no evidence – check your answers

[Back](#)

Late payment penalty: 1 July 2023 to 30 September 2023

Honesty declaration

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[Accept and continue](#)

[Back](#)

Late payment penalty: 1 July 2023 to 30 September 2023

Tell us why you want to appeal the penalty

Include details of any communication with HMRC about cancelling the VAT registration.

You have 5000 characters remaining

[Continue](#)

[Back](#)

Late payment penalty: 1 July 2023 to 30 September 2023

Do you want to upload evidence to support your appeal?

We will still review your appeal if you do not upload evidence.

Yes

No

[Continue](#)

[Back](#)

Late payment penalty: 1 July 2023 to 30 September 2023

Check your answers

Appeal details

Tell us why you want to appeal the penalty	I deregistered my client for VAT on 3 May 2023	Change
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Do you want to upload evidence to support your appeal?	No	Change
---	----	------------------------

Declaration

By submitting this appeal, you are making a legal declaration that the information is correct and complete to the best of your knowledge. A false declaration can result in prosecution.

[Accept and send](#)

Obligation appeal – no evidence – confirmation

[Back](#)

Late payment penalty: 1 July 2023 to 30 September 2023

Tell us why you want to appeal the penalty

Include details of any communication with HMRC about cancelling the VAT registration.

You have 5000 characters remaining

[Continue](#)

[Back](#)

Late payment penalty: 1 July 2023 to 30 September 2023

Do you want to upload evidence to support your appeal?

We will still review your appeal if you do not upload evidence.

Yes

No

[Continue](#)

[Back](#)

Late payment penalty: 1 July 2023 to 30 September 2023

Check your answers

Appeal details

Tell us why you want to appeal the penalty [Change](#)

Do you want to upload evidence to support your appeal? [Change](#)

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Our decision will take into account all late submission or late payment penalties in the same VAT period. You do not need to appeal separately for these penalties.

We aim to make all appeal decisions within 45 days.

You'll receive a letter telling you the outcome of this appeal and the reasons for our decision.

If you have a confirmed email address on your VAT account, we'll also send you a secure message.

[Return to your VAT penalties](#)

[View your VAT account](#)

[What did you think of this service?](#) (takes 30 seconds)

[Back to appeal journey list](#)

