

Penalty reform – trader appeals

What traders will 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 the user is making an appeal 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

Appeal a VAT penalty

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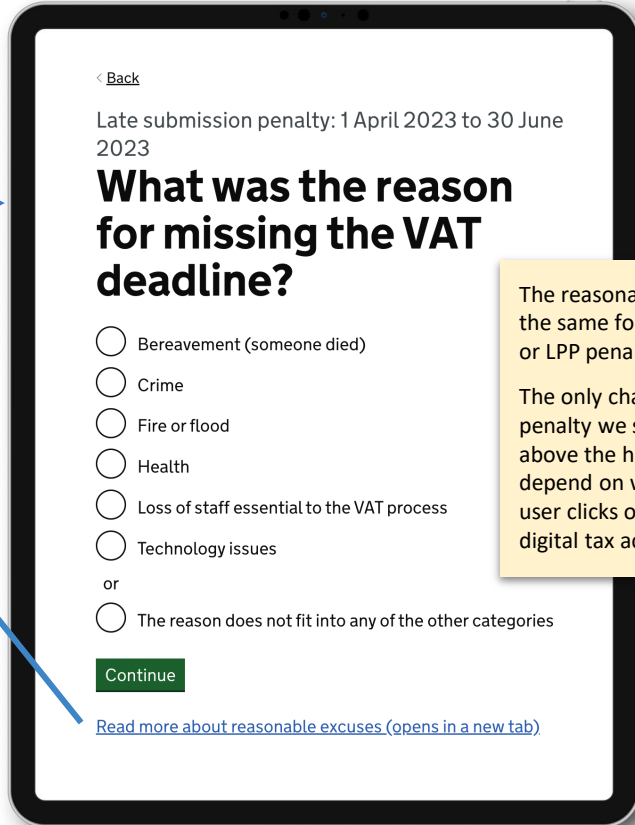
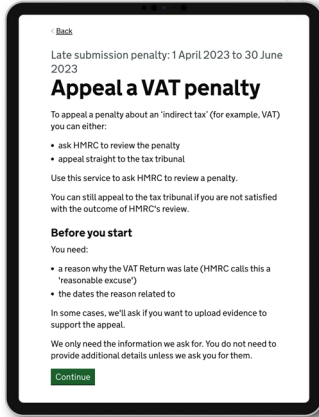
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Continue

LPP

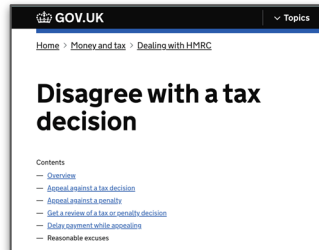
Reasonable excuse page – all journeys



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

The only change is which penalty we show directly above the heading – this will depend on which penalty the user clicks on from their digital tax account.

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



- [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

Late submission penalty: 1 April 2023 to 30 June 2023

What was the reason for missing the VAT deadline?

- 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 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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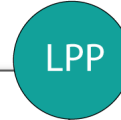
Late payment penalty: 1 July 2023 to 30 September 2023

Honesty declaration

I confirm that:

- because I was affected by someone's death, I was unable to pay the VAT bill due on 7 November 2023
- no one else was available to make the payment for me
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[Accept and continue](#)



This is a LPP honesty declaration for a trader who misses a VAT payment for a bereavement reason.

The content refers to paying the VAT bill and making the payment.

Bereavement – date of death

[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 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

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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](#)

[Back](#)

Late submission penalty: 1 April 2023 to 30 June 2023

Check your answers

Appeal details

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

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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

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Late submission penalty: 1 April 2023 to 30 June 2023

Check your answers

Appeal details

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

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

Declaration

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[Accept and send](#)

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Late submission penalty: 1 April 2023 to 30 June 2023

This penalty was issued more than 30 days ago

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You have 5000 characters remaining

[Continue](#)

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You have asked us to review a penalty

Late submission penalty: 1 April 2023 to 30 June 2023

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[Return to your VAT penalties](#)

[View your VAT account](#)

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

[Back to appeal journey list](#)

Crime – honesty declaration

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Late submission penalty: 1 April 2023 to 30 June 2023

What was the reason for missing the VAT deadline?

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 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](#)

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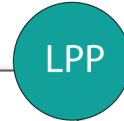
Late payment penalty: 1 July 2023 to 30 September 2023

Honesty declaration

I confirm that:

- because I was affected by a crime, I was unable to pay the VAT bill due on 7 November 2023
- no one else was available to make the payment for me
- 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

< 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

Crime – check your answers

< 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](#)

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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

Reason for missing the VAT deadline	Crime	Change
When did the crime happen?	1 August 2023	Change
Has this crime been reported to the police?	Yes	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](#)

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

Reason for missing the VAT deadline	Crime	Change
When did the crime happen?	1 August 2023	Change
Has this crime been reported to the police?	Yes	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](#)

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Late submission penalty: 1 April 2023 to 30 June 2023

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You have 5000 characters remaining

[Continue](#)

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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.

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[Return to your VAT penalties](#)

[View your VAT account](#)

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

[Back to appeal journey list](#)

Fire or flood

Fire or flood – honesty declaration

[Back](#)

Late submission penalty: 1 April 2023 to 30 June 2023

What was the reason for missing the VAT deadline?

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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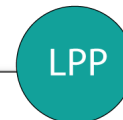
Late submission penalty: 1 April 2023 to 30 June 2023

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](#)



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

[Accept and continue](#)

Fire or flood – date of incident

[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
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[Accept and continue](#)



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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

< Back

Late submission penalty: 1 April 2023 to 30 June 2023

Honesty declaration

I confirm that:

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[Accept and continue](#)

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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

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Late submission penalty: 1 April 2023 to 30 June 2023

Check your answers

Appeal details

Reason for missing the VAT deadline	Fire or flood	Change
When did the fire or flood happen?	3 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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[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

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◀ Back

Late submission penalty: 1 April 2023 to 30 June 2023

Check your answers

Appeal details

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

When did the fire or flood happen? 3 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](#)

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Late submission penalty: 1 April 2023 to 30 June 2023

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[View your VAT account](#)

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

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Late submission penalty: 1 April 2023 to 30 June 2023

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[Back to appeal journey list](#)

Health – honesty declaration

[Back](#)

Late submission penalty: 1 April 2023 to 30 June 2023

What was the reason for missing the VAT deadline?

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 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](#)

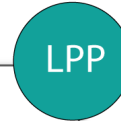
Late payment penalty: 1 July 2023 to 30 September 2023

Honesty declaration

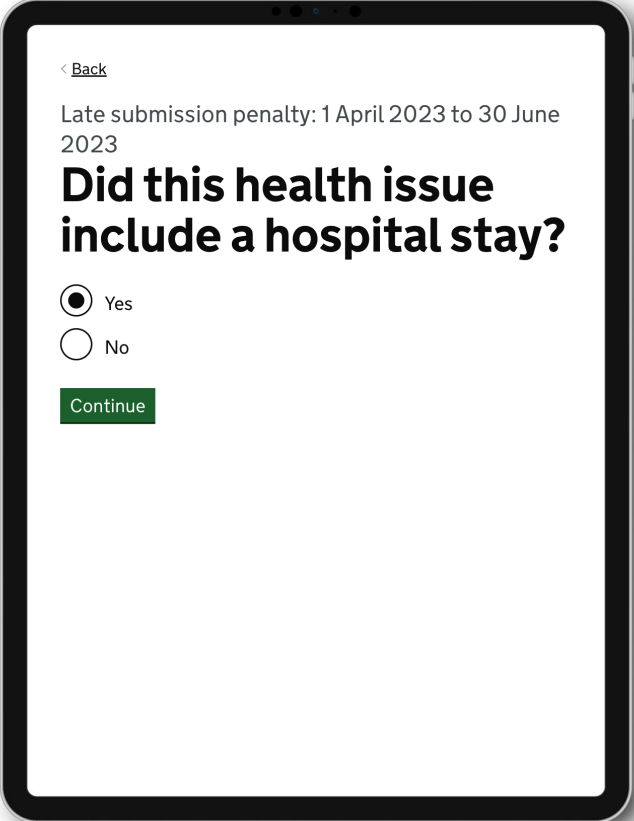
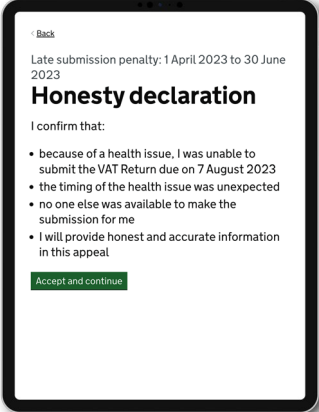
I confirm that:

- because of a health issue, I 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 me
- I will provide honest and accurate information in this appeal

[Accept and continue](#)



Health – hospital stay question (yes)



Health – 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](#)

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Late submission penalty: 1 April 2023 to 30 June 2023

Did this health issue include a hospital stay?

Yes
 No

[Continue](#)

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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 (yes)

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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 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 trader 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](#)

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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

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 trader tells us the hospital stay has not yet ended.

[Change](#)

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

Declaration

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[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

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

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Accept and send

Back

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[Return to your VAT penalties](#)

[View your 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 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](#)



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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

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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

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Late submission penalty: 1 April 2023 to 30 June 2023

Did this health issue include a hospital stay?

Yes

No

Continue

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Late submission penalty: 1 April 2023 to 30 June 2023

When did the health issue first stop you submitting the VAT Return?

For example, 12 3 2018

Day Month Year

Continue

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Late payment penalty: 1 July 2023 to 30 September 2023

When did the health issue first stop you 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](#)

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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 you submitting the VAT Return?

For example, 12.3.2018

Day Month Year

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< Back

Late submission penalty: 1 April 2023 to 30 June 2023

Check your answers

Appeal details

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 you submitting the VAT Return?	22 July 2023	Change

Declaration

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[Accept and send](#)

Health – no 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 you submitting the VAT Return?

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

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 you submitting the VAT Return?	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

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 – users need to explain why they 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.

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](#)

Loss of staff essential to the VAT process

Loss of staff – honesty declaration

< Back

Late submission penalty: 1 April 2023 to 30 June 2023

What was the reason for missing the VAT deadline?

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 \(opens in a new tab\)](#)



< 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](#)

< 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, I 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](#)



Loss of staff – leaving date

[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](#)



[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 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](#)

[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

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 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](#)

[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

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 – users need to explain why they 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.

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](#)

Technology

Technology issues – honest declaration

Back

Late submission penalty: 1 April 2023 to 30 June 2023

What was the reason for missing the VAT deadline?

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 \(opens in a new tab\)](#)

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

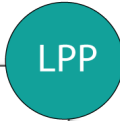
Late payment penalty: 1 July 2023 to 30 September 2023

Honesty declaration

I confirm that:

- because of technology issues, I was unable to pay the VAT bill due on 7 November 2023
- no one else was available to make the payment for me
- 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

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

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 – users need to explain why they 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.

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](#)

Other (the reason is not listed)

'Other' – honesty declaration

[Back](#)

Late submission penalty: 1 April 2023 to 30 June 2023

What was the reason for missing the VAT deadline?

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 \(opens in a new tab\)](#)



[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](#)

[Back](#)

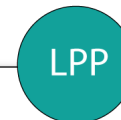
Late payment penalty: 1 July 2023 to 30 September 2023

Honesty declaration

I confirm that:

- I was unable to pay the VAT bill due on 7 November 2023
- no one else was available to make the payment for me
- 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:

- 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 issue first stop you 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 you 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:

- 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 issue first stop you 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:

- 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 issue first stop you 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 you 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.

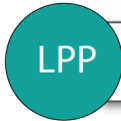
You can upload up to 5 files.

Each file must be smaller than 6MB.

[Types of file you can upload](#)

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

[Continue](#)



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

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
File 2	Flight confirmation.png	READY TO SUBMIT	Remove
File 3	Hotel booking.png	READY TO SUBMIT	Remove
File 4	Flight complaint.png	READY TO SUBMIT	Remove
File 5	<input type="text" value="Choose file"/> No file chosen		

[Continue](#)

If user 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' – 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](#)

[Add another file](#)

[Continue](#)

< Back

Late submission penalty: 1 April 2023 to 30 June 2023

Check your answers

Appeal details

Reason for missing the VAT deadline	The reason does not fit into any of the other categories	Change
When did the issue first stop you submitting the VAT Return?	6 August 2023	Change
Why was the return submitted late?	I was stuck in a snowstorm in New Zealand	Change
Do you want to upload evidence to support your appeal?	Yes	Change
Evidence to support this appeal	Doctor Jones note.png, Flight confirmation.png, Hotel booking.png, Flight complaint.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' – 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

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

When did the issue first stop you submitting the VAT Return? 6 August 2023 [Change](#)

Why was the return submitted late? I was stuck in a snowstorm in New Zealand [Change](#)

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

Evidence to support this appeal Doctor Jones note.png, Flight confirmation.png, Hotel bookings.png, Flight complaint.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](#)

[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 – users need to explain why they 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.

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)

'Other' – no to upload evidence

< 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](#)

< Back

Late submission penalty: 1 April 2023 to 30 June 2023

When did the issue first stop you 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' – check your answers

< Back

Late submission penalty: 1 April 2023 to 30 June 2023

When did the issue first stop you 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

Reason for missing the VAT deadline	The reason does not fit into any of the other categories	Change
When did the issue first stop you submitting the VAT Return?	6 August 2023	Change
Why was the return submitted late?	I was stuck in a snowstorm in New Zealand	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' – 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

Reason for missing the VAT deadline	The reason does not fit into any of the other categories	Change
When did the issue first stop you submitting the VAT Return?	6 August 2023	Change
Why was the return submitted late?	I was stuck in a snowstorm in New Zealand	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](#)

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 – users need to explain why they 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.

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](#)

Joint appeal (LPP)

Trader 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 \(opens in a new tab\)](#)

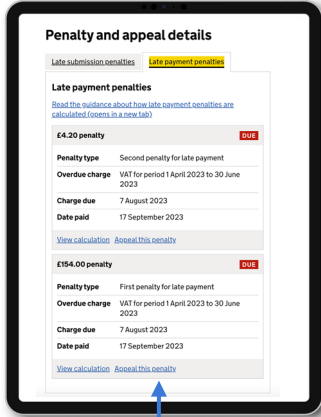
£4.20 penalty		DUE
Penalty type	Second penalty for late payment	
Overdue charge	VAT for period 1 April 2023 to 30 June 2023	
Charge due	7 August 2023	
Date paid	17 September 2023	
View calculation Appeal this penalty		

£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		

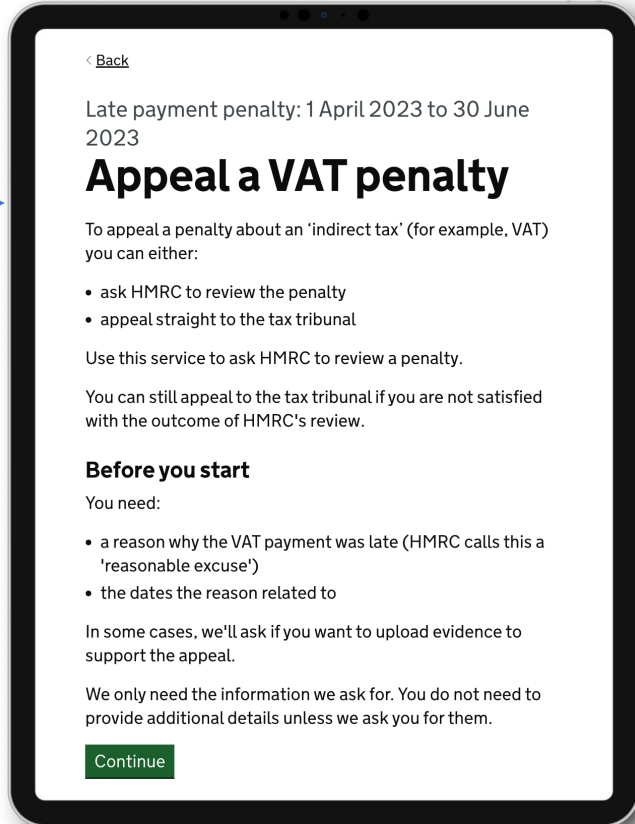
The joint appeal functionality is for late payment penalties only – it does not include late submission penalties for the same VAT period.

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

Trader wants to appeal highest value penalty



Trader clicks 'Appeal this penalty'



Trader 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 you 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](#)

Trader 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 you 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 user 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](#)

[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](#)

When the user clicks 'continue' on this page they go into the standard appeal journeys.

Trader 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 you 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 user 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.

Trader can start a single 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 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 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 you 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 penalty: 1 April 2023 to 30 June 2023

The appeal will cover a single penalty

You have chosen to appeal the £154.00 first late payment penalty.

You can still appeal other penalties separately.

[Continue](#)

When trader clicks 'continue' on this page they go into the standard appeal journeys.

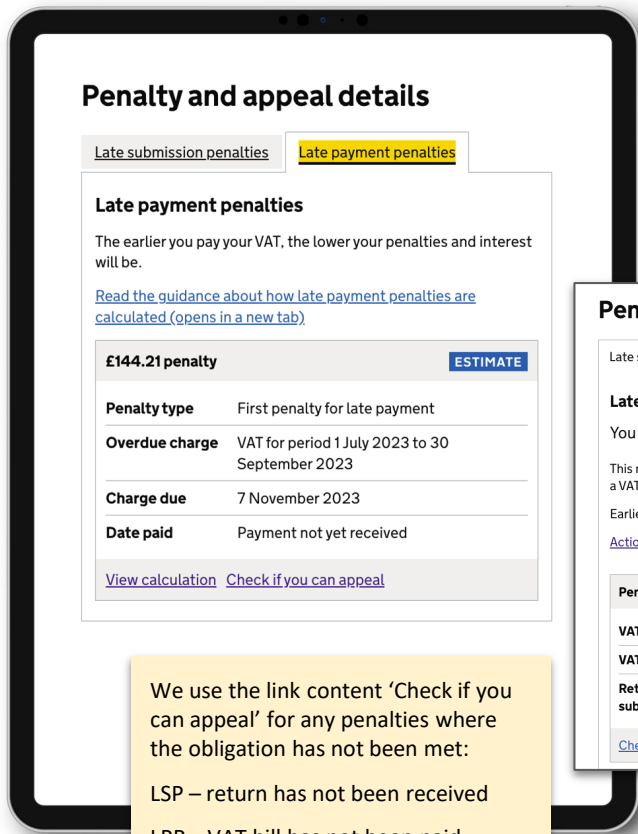
Penalty detail above the heading will stay as 'penalty' throughout the appeal journey.

[Get page-by-page details of each appeal journey](#)

Appeal against the obligation (LPP)

LSP variations highlighted

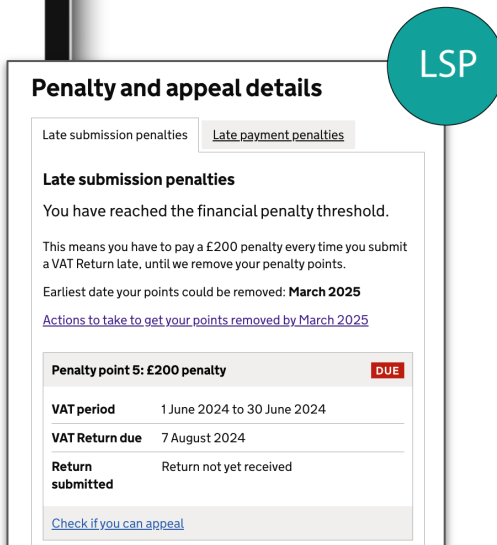
Trader clicks to check if they can appeal a penalty (LPP)



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



LSP

Trader tells us they have not cancelled the VAT registration

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 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 you pay your 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, you need to pay your VAT first.

It can take up to 5 days for the payment to clear and show on your payment history. If you'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 VAT account.

[Check and pay what you owe](#)

[Back](#)

Late submission penalty: 1 June 2024 to 30 June 2024

You cannot use this service until you submit your VAT Return

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 need to submit your VAT Return first.

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

If you need to cancel the VAT registration, you can do it through your VAT account.

[Return to your VAT account](#)

LSP

Or, trader has cancelled the VAT registration

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
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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](#)

Trader begins an appeal against the obligation journey

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](#)

[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](#)

We're asking here for slightly different things from the standard appeal journey.

We want the user to provide details of when they contacted HMRC.

This is not about the user having a reasonable excuse, but not needing fulfil a VAT obligation.

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

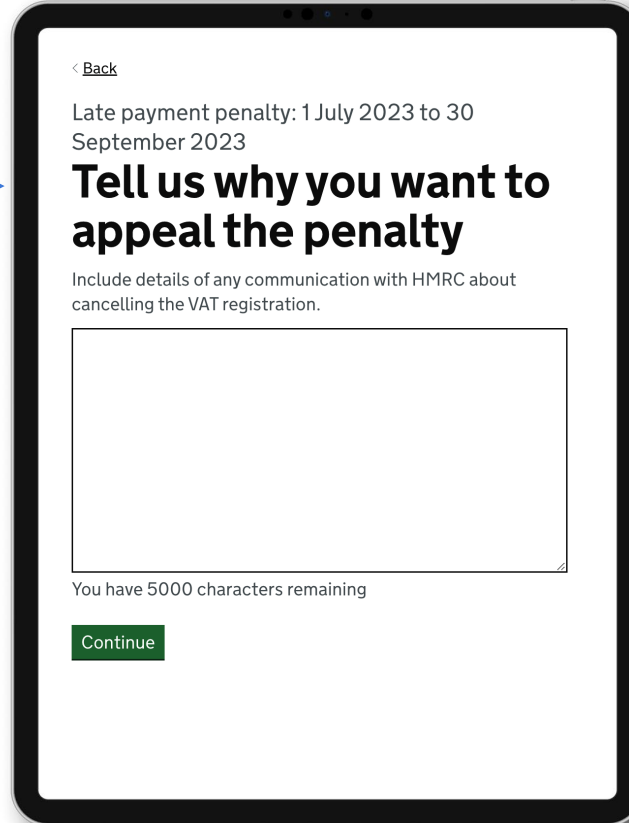
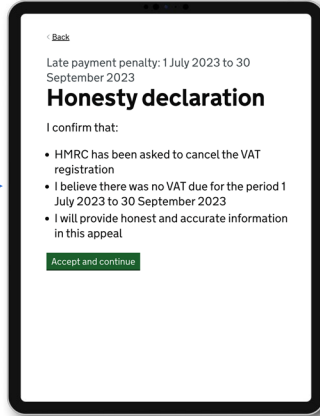
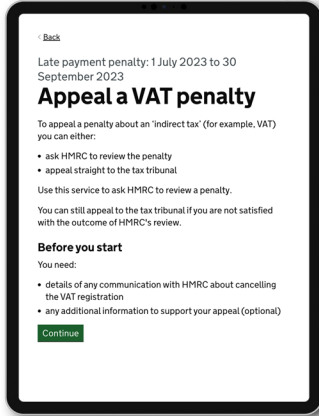
Honesty declaration

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?

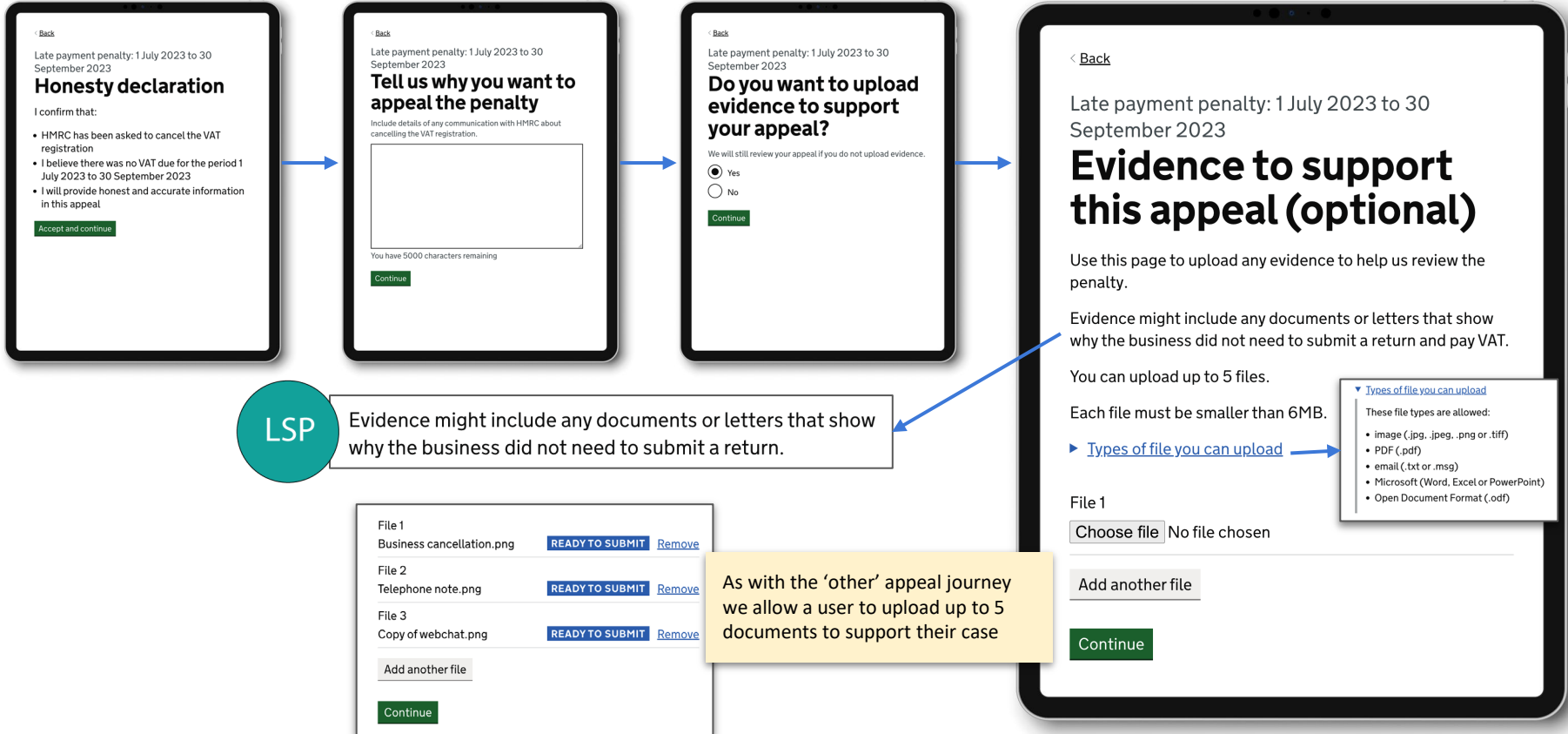
We will still review your appeal if you do not upload evidence.

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 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 wechat.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 user 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.

[Back](#)

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.

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)

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

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](#)

[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?	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](#)

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 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.

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](#)

