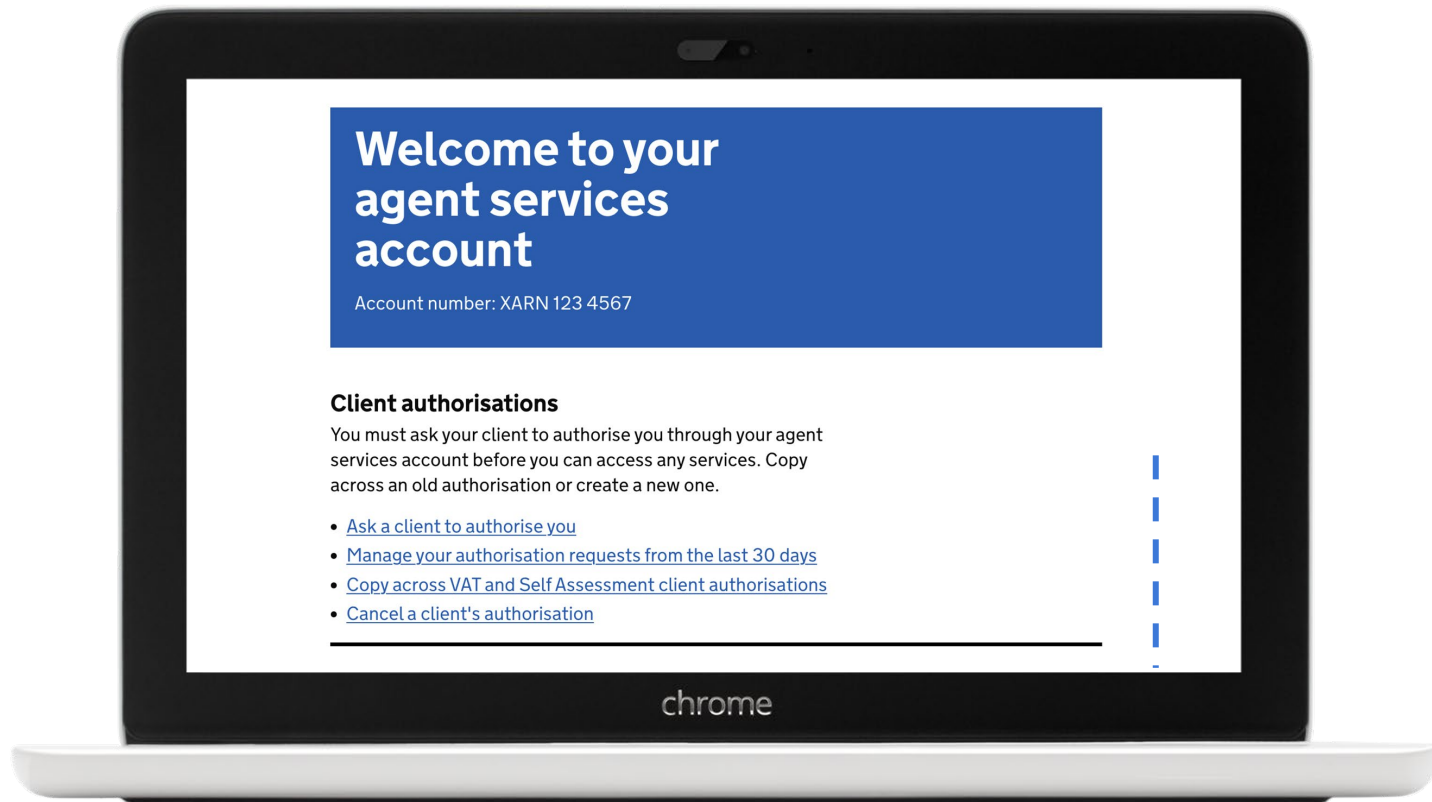


Penalty reform screens (agents)

What agents will see if their clients get penalties

November 2022

Agent signs in through their agent services account



Welcome to your agent services account

Account number: XARN 123 4567

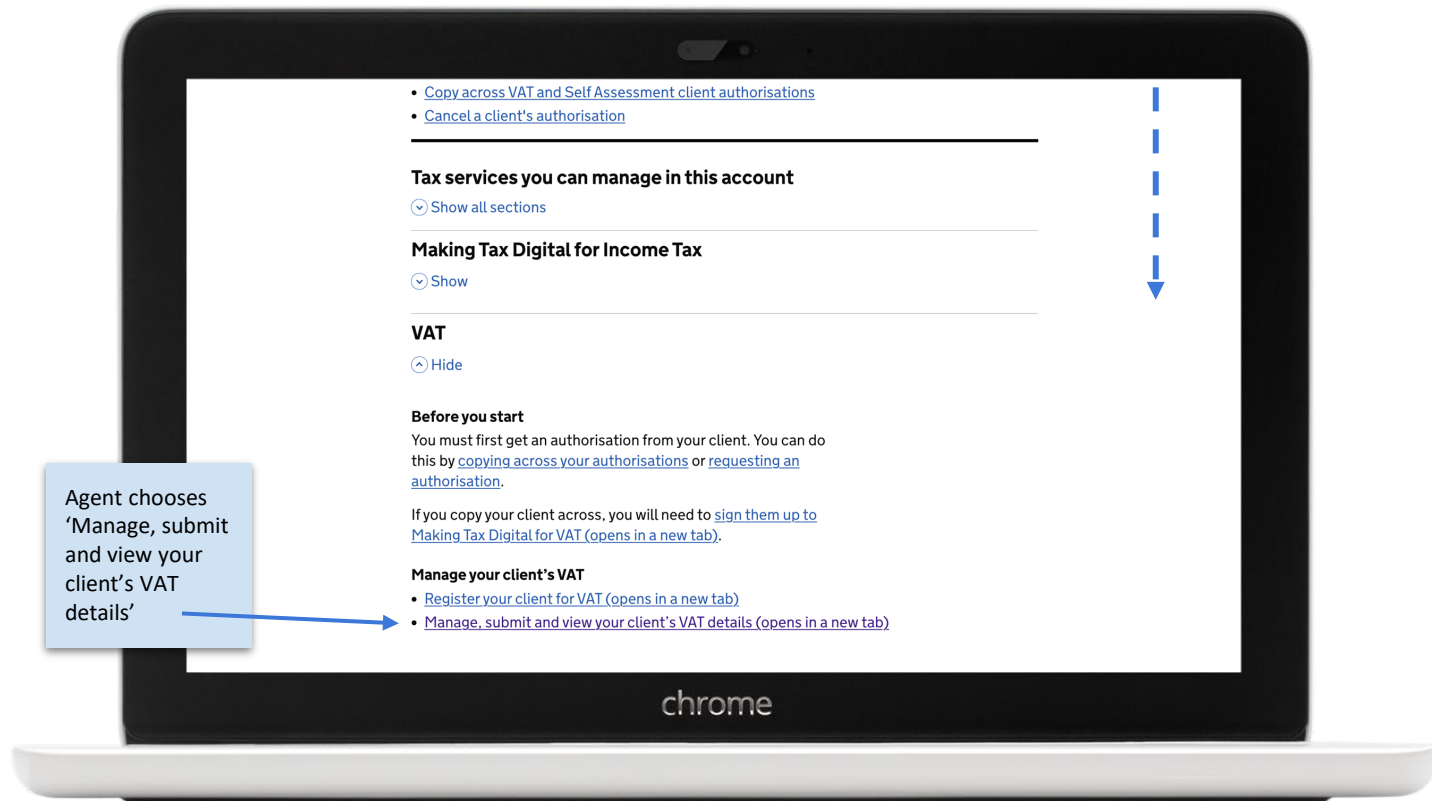
Client authorisations

You must ask your client to authorise you through your agent services account before you can access any services. Copy across an old authorisation or create a new one.

- [Ask a client to authorise you](#)
- [Manage your authorisation requests from the last 30 days](#)
- [Copy across VAT and Self Assessment client authorisations](#)
- [Cancel a client's authorisation](#)

chrome

Agent scrolls down to VAT

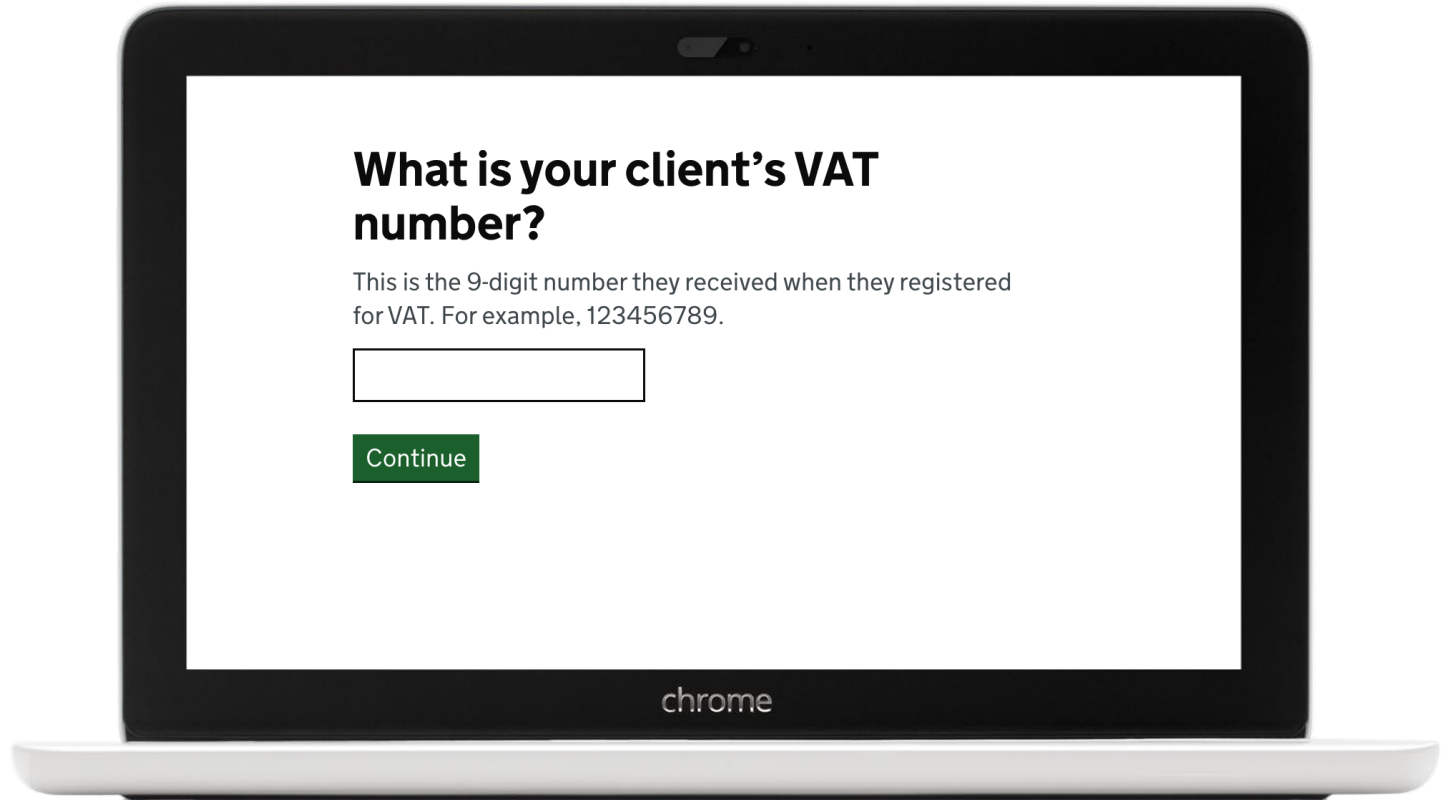


Agent chooses
'Manage, submit
and view your
client's VAT
details'

• [Register your client for VAT \(opens in a new tab\)](#)

• [Manage, submit and view your client's VAT details \(opens in a new tab\)](#)

Agent inputs client's VAT number



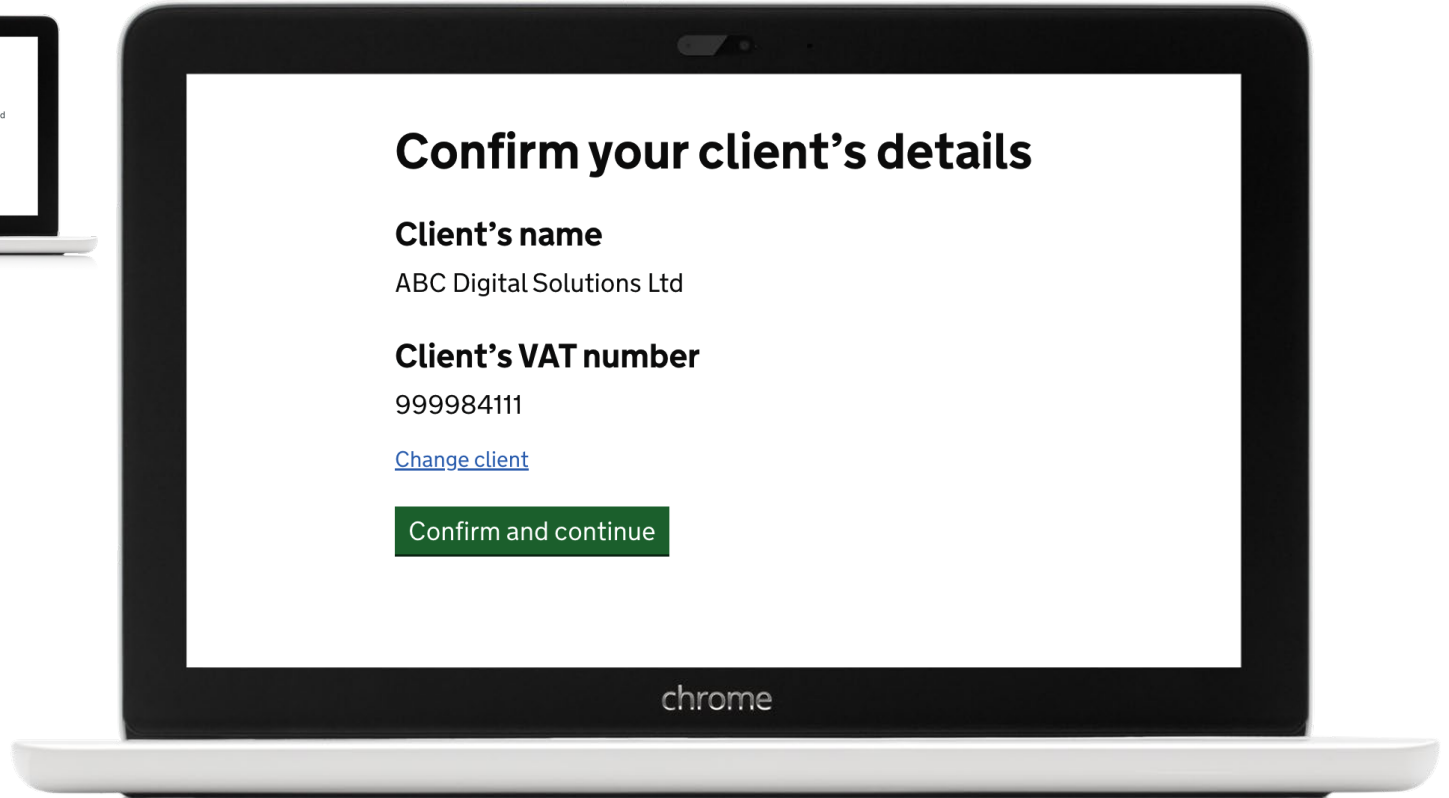
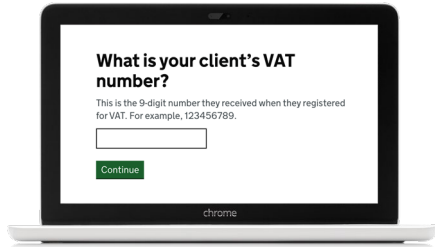
What is your client's VAT number?

This is the 9-digit number they received when they registered for VAT. For example, 123456789.

Continue

chrome

Agent confirms client's details



Agent goes into 'Your client's VAT details' page

Tablet view

Link to client's penalty and appeals page

Agent Services Account

Your client's VAT details

VAT registration number: 999984111
ABC Digital Solutions Ltd
[Change client](#)

Important

Late submission and late payment penalties

Penalty amount to pay: £288.40
Estimated further penalty amount: £7.90
Penalty points: 2

[Find out why your client has penalties](#)

Next payment due 7 November 2022 OVERDUE Check what your client owes	Next return due 7 February 2023 View return deadlines	History View past payments View past returns
---	--	---

Manage VAT

Agents cannot access a client's Direct Debit or payment details.

[View business details](#)
Change your client's business and contact details or VAT Return dates.

[View VAT certificate](#)
View and print your client's VAT certificate.

[Penalties for late VAT Returns and payments](#)
View your client's penalties, make an appeal against a penalty and see the status of any current appeals.

[Cancel VAT registration](#)
Cancel your client's VAT registration if you're closing the business, transferring ownership or do not need to be VAT registered.

Notification banner content is dynamic, and will show some combination of:

Estimated penalty amount: £XXX.XX
Penalty amount to pay: £XXX.XX
Estimated further penalty amount: £XXX.XX
Penalty points: X

Agent will only see 'Estimated penalty amount' if there are no crystallised penalty charges on the account.

If there are a combination of estimated and crystallised penalty charges, we show both 'Penalty amount to pay' and 'Estimated further penalty amount'.

The tile 'Penalties for late VAT Returns and payments' only appears if the client has penalties. The heading links to the agent's view of the penalty and appeals page.

Agent goes to client's penalty and appeals page

The image shows two side-by-side screenshots of a web page titled 'Your client's VAT details' on the GOV.UK website. The left screenshot is a desktop view, and the right is a mobile view. The desktop view includes a 'BETA' notice, a 'Check amounts' button, and a detailed 'Penalty and appeal details' section with tabs for 'Late submission penalties' and 'Late payment penalties'. The mobile view is more compact, with a 'Mobile view' badge in the top right corner and a simplified layout of the same content.

Overview section variations

Call to action button is 'Check amounts' rather than 'Check amounts and pay' (as the client sees on their page). It links to the 'What your client owes' page.

Agents cannot pay a client's VAT from their agent services account.

Top of the LSP tab variations

Points total is dynamic in the overview section and at the top of the LSP tab.

Mobile view

Desktop View:

GOV.UK Your client's VAT details

BETA This is a new service – your [feedback](#) will help us to improve it.

English |

< Back

VAT penalties and appeals

Overview

Your client's account has:

- unpaid VAT
- unpaid interest
- penalties building up on a late payment
- 2 late submission penalty points

[Check amounts](#)

Penalty and appeal details

Late submission penalties [Late payment penalties](#)

Late submission penalties

Penalty points total: **2**

Your client has 2 penalty points for submitting 2 VAT Returns late.

They'll get another point if they submit late again. Points usually expire after 24 months but it can be longer if your client keeps submitting late.

If your client reaches 4 points, they'll have to pay a £200 penalty.

[Read the guidance about late submission penalties \(opens in a new tab\)](#)

Mobile View:

< Back

VAT penalties and appeals

Overview

Your client's account has:

- unpaid VAT
- unpaid interest
- penalties building up on a late payment
- 2 late submission penalty points

[Check amounts](#)

Penalty and appeal details

Penalty history

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

Late submission penalties

Penalty points total: **2**

Your client has 2 penalty points for submitting 2 VAT Returns late.

Agent scrolls down to see client's penalties

LSP

Penalty and appeal details

Late submission penalties **Late payment penalties**

Late submission penalties

Penalty points total: 2

Your client has 2 penalty points for submitting 2 VAT Returns late.

They'll get another point if they submit late again. Points usually expire after 24 months but it can be longer if your client keeps submitting late.

If your client reaches 4 points, they'll have to pay a £200 penalty.

[Read the guidance about late submission penalties \(opens in a new tab\)](#)

Penalty point 2 ACTIVE

VAT period 1 July 2022 to 30 September 2022

VAT Return due 7 November 2022

Return submitted 11 November 2022

Point due to expire December 2024

[Appeal penalty point 2](#)

Penalty point 1 ACTIVE

VAT period 1 April 2022 to 30 June 2022

VAT Return due 7 August 2022

Return submitted 10 August 2022

Point due to expire September 2024

[Appeal penalty point 1](#)

[LSP summary card variations](#)

LPP

Penalty and appeal details

Late submission penalties **Late payment penalties**

Late payment penalties

The earlier your client pays their VAT, the lower their penalties and interest will be.

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

£7.90 penalty ESTIMATE

Penalty type Second penalty for late payment

Overdue charge VAT for period 1 July 2022 to 30 September 2022

Charge due 7 November 2022

Date paid Payment not yet received

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

£288.40 penalty DUE

Penalty type First penalty for late payment

Overdue charge VAT for period 1 July 2022 to 30 September 2022

Charge due 7 November 2022

Date paid Payment not yet received

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

Links on the top section of both tabs lead to the same GOV.UK guidance page.

<https://www.gov.uk/guidance/prepare-for-upcoming-changes-to-vat-penalties-and-vat-interest-charges>



GOV.UK Topics

Home > VAT

Guidance

Prepare for upcoming changes to VAT penalties and VAT interest charges

Find out about new VAT penalties and interest charges that will apply to everyone who submits a VAT Return from 1 January 2023.

[LPP summary card variations](#)

Calculation pages – examples (linked from LPP summary cards)

< Back

1 July 2023 to 3 September 2023

Late payment penalty

This penalty applies if VAT has not been paid for 15 days.

The calculation we use is:
2% of £7,210.42 (the unpaid VAT 15 days after the due date)

Penalty amount (estimate)	£144.21
Amount received	£0.00
Left to pay	£144.21

! The penalty will increase by a further 2% of the unpaid VAT, if VAT remains unpaid 30 days after the due date.

Estimates

Penalties will show as estimates until:

- you pay the VAT bill, or
- 30 days have passed since the VAT due date

[Return to VAT penalties and appeals](#)

An estimated LPP1 (pt1) page.

Business tax account > Your VAT account > VAT penalties and appeals

1 July 2023 to 30 September 2023

Late payment penalty

This penalty applies if VAT has not been paid for 15 days.

The calculation we use is:
2% of £7,210.42 (the unpaid VAT 15 days after the due date)

Penalty amount	£144.21
Amount received	£144.21
Left to pay	£0

[Return to VAT penalties and appeals](#)

A crystallised LPP1 (pt1) page for a charge that's been paid.

< Back

1 October 2023 to 31 December 2023

Late payment penalty

This penalty applies if VAT has not been paid for 15 days.

The calculation we use is:
2% of £7,210.42 (the unpaid VAT 15 days after the due date)

Due date	30 March 2024 OVERDUE
Penalty amount	£113.88
Amount received	£50.00
Left to pay	£63.88

[Return to VAT penalties and appeals](#)

Same as above but this charge is now overdue and has been part-paid.

< Back

1 June 2024 to 30 June 2024

Late payment penalty

This penalty applies if VAT has not been paid for 30 days.

It is made up of 2 parts:

- 2% of £3,850.00 (the unpaid VAT 15 days after the due date) = £77.00
- 2% of £3,850.00 (the unpaid VAT 30 days after the due date) = £77.00

Due date	30 October 2024
Penalty amount	£154.00
Amount received	£0.00
Left to pay	£154.00

[Return to VAT penalties and appeals](#)

A crystallised LPP1 (pt2) page (you can tell it's a crystallised, unpaid charge because there's a 'due date' shown).

< Back

1 June 2024 to 30 June 2024

Late payment penalty

This penalty applies from day 31, if any VAT remains unpaid.

The total builds up daily until you pay your VAT or set up a payment plan.

The calculation we use for each day is:
(Penalty rate of 4% × unpaid VAT) × days in a year

Penalty amount (estimate)	£4.22
Amount received	£0.00
Left to pay	£4.22

Estimates

Penalties and interest will show as estimates until you pay the charge they relate to.

[Return to VAT penalties and appeals](#)

An estimated LPP2 page for an accruing charge.

Agent looks at the client's VAT liabilities

Agent goes to the 'What your client owes' page

All items link to individual pages with more detail.

Back

What your client owes

Total amount to pay
£7,526.84

Payment type	Amount due
OVERDUE VAT for period 1 July 2022 to 30 September 2022 due 7 November 2022	£7,210.00
Interest on VAT for period 1 July 2022 to 30 September 2022 estimate	£20.54
Late payment penalty for period 1 July 2022 to 30 September 2022 due 30 October 2023	£288.40
Second late payment penalty for period 1 July 2022 to 30 September 2022 estimate	£7.90
Total	£7,526.84

Payments can take up to 5 working days to clear, depending on [the payment method your client uses \(opens in a new tab\)](#).

They will be charged interest if their payment does not clear by the payment due date.

▶ [Payment help](#)

The amount owed is incorrect or missing

If the amount owed is incorrect, check if you can [correct errors on your client's VAT Return \(opens in a new tab\)](#).

After you have submitted a return, it can take 24 hours for what is owed to show here.

Back

What your client owes

ABC Digital Solutions Ltd

Your client does not owe anything right now.

If your client has submitted a return and needs to pay VAT, it can take up to 24 hours to see what they owe.

They can still make a payment through the online payments service.

Payments can take up to 5 days to clear and show on your client's account.

What the page shows if the client has no charges.

GOV.UK

Home > Business and self-employed > Business tax

Pay your VAT bill

Contents

- Overview
- Direct Debit
- Arrange a payment through your online bank account
- Take an online or telephone bank transfer
- By debit or consents credit card online
- At your bank or building society
- Identify order
- Check your payment has been received
- Pay your UK VAT 10555 bill

Overview

You should pay your VAT bill by the deadline shown on your [VAT return](#). You may have to [pay a surcharge](#) if you do not pay on time.

There are different deadlines if you use:

- the [Annual Accounting Scheme](#)
- [payments on account](#)

[Pay now >](#)

<https://www.gov.uk/pay-vat>

GOV.UK

Home > Business and self-employed > Business tax

Send a VAT Return

Contents

- When to do a VAT Return
- What to include in a VAT Return
- Submit your return and pay your VAT bill
- Correct errors in your VAT Return
- Late returns and payment
- Surcharges and penalties
- Interest on underpaid or overpaid VAT

<https://www.gov.uk/submit-vat-return>

Details pages – linked from What your client owes (1 of 2)

< [Back](#)

1 July 2022 to 30 September 2022

VAT

View this [VAT Return](#).

Due date	7 November 2022 OVERDUE
Original charge	£7,210.00
Amount received	£0.00
Left to pay	£7,210.00

[Return to what your client owes](#)

Page works for any principle charge, but the heading changes to show 'Central assessment of VAT', 'Officer's assessment of VAT' etc.

< [Back](#)

1 April 2023 to 31 December 2023

Error correction of VAT

Due date	11 April 2024
Original charge	£405.00
Amount received	£0.31
Left to pay	£404.69

[Return to what your client owes](#)

An example of how we'll show an error correction for a non-standard accounting period

< [Back](#)

1 October 2023 to 31 December 2023

Late payment penalty

This penalty applies if VAT has not been paid for 15 days.

The calculation we use is:
2% of £7,210.42 (the unpaid VAT 15 days after the due date)

Due date	30 March 2024 OVERDUE
Penalty amount	£113.88
Amount received	£50.00
Left to pay	£63.88

[View your client's VAT penalties and appeals](#)

[Return to what your client owes](#)

LPP1 pt1 crystallises after day 15 or when user pays the VAT (whichever is first).

Agent will see this page if the client pays their VAT before LPP1 pt2 applies on day 31 (after familiarisation period only – agent will not see this page during familiarisation period).

< [Back](#)

1 July 2022 to 30 September 2022

Late payment penalty

This penalty applies if VAT has not been paid for 30 days.

It is made up of 2 parts:

- 2% of £7,210.00 (the unpaid VAT 15 days after the due date) = £144.20
- 2% of £7,210.00 (the unpaid VAT 30 days after the due date) = £144.20

Due date	7 January 2023
Penalty amount	£288.40
Amount received	£0.00
Left to pay	£288.40

[View your client's VAT penalties and appeals](#)

[Return to what your client owes](#)

LPP1 pt2 crystallises on day 31 whether VAT has been paid or not.

For accessibility reasons, we break down the total to show the agent there are 2 parts to an LPP1 charge.

An example of a late submission penalty page.

< [Back](#)

1 July 2024 to 30 September 2024

Late submission penalty

Due date	7 December 2024
Penalty amount	£200.00
Amount received	£0.00
Left to pay	£200.00

[View your client's VAT penalties and appeals](#)

[Return to what your client owes](#)

Details pages linked from What you owe (2 of 2)

< Back

1 July 2023 to 30 September 2023

Late payment penalty

This penalty applies if VAT has not been paid for 15 days.

The calculation we use is:
2% of £7,210.42 (the unpaid VAT 15 days after the due date)

Penalty amount (estimate)	£144.21
Amount received	£0.00
Left to pay	£144.21

i The penalty will increase by a further 2% of the unpaid VAT, if VAT remains unpaid 30 days after the due date.

Estimates

Penalties will show as estimates until:

- your client pays the VAT bill, or
- 30 days have passed since the VAT due date

[View your client's VAT penalties and appeals](#)

[Return to what your client owes](#)

An example of an LPP1 pt1 that has not yet crystallised.

The charge will show as an estimate until day 31 or the client pays their VAT (whichever is first).

This screen will only be seen during the familiarisation period.

< Back

1 July 2022 to 30 September 2022

Second late payment penalty

This penalty applies from day 31, if any VAT remains unpaid.

The total builds up daily until your client pays their VAT or sets up a payment plan.

The calculation we use for each day is:
(Penalty rate of 4% × unpaid VAT) ÷ days in a year

Penalty amount (estimate)	£7.90
Amount received	£0.00
Left to pay	£7.90

Estimates

Penalties and interest will show as estimates until your client pays the charge they relate to.

[View your client's VAT penalties and appeals](#)

[Return to what your client owes](#)

An example of an LPP2 page where the VAT has still not been paid.

<https://www.gov.uk/government/publications/rates-and-allowances-hmrc-interest-rates-for-late-and-early-payments/rates-and-allowances-hmrc-interest-rates>

< Back

1 July 2022 to 30 September 2022

Interest on VAT

We charge late payment interest on any unpaid VAT.

The total increases daily based on the amount of unpaid VAT for the period.

The calculation we use for each day is:
(Interest rate × VAT amount unpaid) ÷ days in a year

The current interest rate is 2.6%.

If the interest rate changes during the time interest is building up, we use the old interest rate up to the change date, then the new one after that. You can [find previous interest rates on GOV.UK \(opens in a new tab\)](#).

Current amount (estimate)	£20.54
Amount received	£0.00
Left to pay	£20.54

Estimates

Penalties and interest will show as estimates until your client pays the charge they relate to.

[Read the guidance about how interest is calculated \(opens in a new tab\)](#)

[Return to what your client owes](#)

Interest pages will be one of these formats (depending on whether the charge is an estimate or crystallised).

< Back

1 October 2023 to 31 December 2023

Interest on penalty

We charge late payment interest on any unpaid penalties.

The total increases daily based on the unpaid amount.

The calculation we use for each day is:
(Interest rate × penalty amount unpaid) ÷ days in a year

The current interest rate is 2.6%.

If the interest rate changes during the time interest is building up, we use the old interest rate up to the change date, then the new one after that. You can [find previous interest rates on GOV.UK \(opens in a new tab\)](#).

Due date	30 March 2024 OVERDUE
Interest amount	£7.71
Amount received	£0.00
Left to pay	£7.71

[Read the guidance about how interest is calculated \(opens in a new tab\)](#)

[Return to what your client owes](#)

<https://www.gov.uk/guidance/prepare-for-upcoming-changes-to-vat-penalties-and-vat-interest-charges>

Trader reaches the points threshold

'Your client's VAT details' page – monthly filer at threshold

Agent Services Account

Your client's VAT details

VAT registration number: 999984111
ABC Digital Solutions Ltd
[Change client](#)

Important

Late submission and late payment penalties

Penalty amount to pay: £354.00
Estimated further penalty amount: £4.42
Penalty points: 5

[Find out why your client has penalties](#)

Next payment due	Next return due	History
7 August 2024 OVERDUE Check what your client owes	7 August 2024 OVERDUE View return deadlines	View past payments View past returns

Manage VAT

Agents cannot access a client's Direct Debit or payment details.

View business details	View VAT certificate	Penalties for late VAT Returns and payments
Change your client's business and contact details or VAT Return dates.	View and print your client's VAT certificate.	View your client's penalties, make an appeal against a penalty and see the status of any current appeals.

[Cancel VAT registration](#)

Cancel your client's VAT registration if you're closing the business, transferring ownership or do not need to be VAT registered.

Penalty and appeals – client at threshold (monthly filer)

The overview section now includes that the client is at the maximum number of points, as well as highlighting their unpaid late submission penalty.

The top of the LSP tab will show the 'at threshold' content until the client completes a period of good compliance.

< Back

VAT penalties and appeals

Overview

Your client's account has:

- unpaid VAT charges
- unpaid interest
- penalties building up on a late payment
- a late submission penalty
- the maximum number of late submission penalty points

[Check amounts](#)

Penalty and appeal details

Late submission penalties [Late payment penalties](#)

Late submission penalties

Your client has reached the financial penalty threshold.

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

Earliest date your client's points could be removed: **March 2025**

[Actions your client must take to get their 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](#)

Penalty point 4: adjustment point	ACTIVE
Added on	22 May 2024
Read the guidance about adjustment points (opens in a new tab)	
You cannot appeal this point	

Penalty point 3	ACTIVE
VAT period	1 January 2024 to 31 March 2024
VAT Return due	7 May 2024
Return submitted	9 May 2024

[Appeal penalty point 3](#)

Penalty point 2	ACTIVE
VAT period	1 October 2023 to 31 December 2023
VAT Return due	7 February 2024
Return submitted	17 February 2024

[Appeal penalty point 2](#)

Penalty point 1	ACTIVE
VAT period	1 April 2023 to 30 June 2023
VAT Return due	7 August 2023
Return submitted	10 August 2023

[Appeal penalty point 1](#)

The example here shows a client who has changed from quarterly filing to monthly – HMRC has adjusted their points total accordingly (penalty point 4 is an 'adjustment point' the client cannot appeal).

Compliance page – monthly filer at threshold

Penalty and appeal details

Late submission penalties **Late payment penalties**

Late submission penalties

Your client has reached the financial penalty threshold.

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

Earliest date your client's points could be removed: **March 2025**

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



[Back](#)

Actions your client must take to get their points removed

VAT period 1 June 2024 to 30 June 2024
LATE: Submit this missing VAT Return now

VAT period 1 July 2024 to 31 July 2024
Submit VAT Return by 7 September 2024

VAT period 1 August 2024 to 31 August 2024
Submit VAT Return by 7 October 2024

VAT period 1 September 2024 to 30 September 2024
Submit VAT Return by 7 November 2024

VAT period 1 October 2024 to 31 October 2024
Submit VAT Return by 7 December 2024

VAT period 1 November 2024 to 30 November 2024
Submit VAT Return by 7 January 2025

VAT period 1 December 2024 to 31 December 2024
Submit VAT Return by 7 February 2025

Points to be removed: **March 2025**

If your client misses a return deadline, they will have to submit 6 more returns on time before we can remove their points.

[Return to VAT penalties and appeals](#)

Penalty and appeal details

Late submission penalties **Late payment penalties**

Late submission penalties

We will remove your client's penalty points in March 2025 because:

- their VAT Return history is up to date
- they have submitted on time for the last 6 months

This content will show at the top of the LSP tab when the client has completed their compliance period but the points have not yet been removed from the system.

This timeline shows an agent what their client must do before HMRC can remove their points.

Any missing VAT Returns from their record over the relevant period (2 years prior to the completion of the compliance period) carry a LATE tag.

Future submission dates are shown to help the agent understand the client's obligations.

All content is dynamic, including when the points will be removed and how many months of additional compliance will be needed if they miss one of the deadlines.

Appendix: element variations

(if you've clicked through from all the links in the slide deck you've already seen this final section)

Overview section – variations

[Back to Overview section](#)

Overview

Your client's account has:

- unpaid VAT charges (1)
- unpaid interest (2)
- a late payment penalty (3)
- late payment penalties (3)
- a late submission penalty (4)
- late submission penalties (4)
- X late submission penalty points (5)
- the maximum number of late submission penalty points (5)

Check amounts

This is all the variations an agent might see in their client's overview.

At any one time, an agent will see a maximum of 5 bullet points.

Numbers in brackets after each item will not be displayed to the user. They show all possible permutations for that type of item (single or multiple).

A client with no active points or unpaid charges will not have an overview section.

chrome

LSP tab – top section – variations

[Back to LSP tab](#)

NOTE:

Number of points and VAT Returns are dynamic. '24 months' and '£200' are static.

Penalty and appeal details

Late submission penalties

[Late payment penalties](#)

Late submission penalties

There are no late submission penalties.

The client has never had a penalty point, or all points have expired or been removed.

Late submission penalties

Penalty points total: **3**

! Your client will get a **£200 penalty** if they submit another VAT Return late.

Your client has 3 penalty points for submitting 3 VAT Returns late.

Content uses the warning pattern when the client will get a financial penalty on their next late submission.

Late submission penalties

Penalty points total: **1**

Your client has 1 penalty point for submitting a VAT Return late.

They'll get another point if they submit late again. Points usually expire after 24 months but it can be longer if your client keeps submitting late.

If your client reaches 4 points, they'll have to pay a £200 penalty.

Any points total below the penultimate for the filing frequency, where points = number of late submissions.

Late submission penalties

Penalty points total: **2**

Your client has 2 penalty points. This is because:

- they have submitted 1 VAT Return late
- we added 1 point and sent them a letter explaining why

They'll get another point if they submit late again. Points usually expire after 24 months but it can be longer if they keep submitting late.

If they reach 4 points, they'll have to pay a £200 penalty.

Content for any points total below the penultimate for the filing frequency, where we've added a point (for example, changing in filing frequency).

Late submission penalties

Penalty points total: **2**

Your client has 3 penalty points. This is because:

- they have submitted 1 VAT Return late
- we removed 1 point and sent them a letter explaining why

They'll get another point if they submit late again. Points usually expire after 24 months but it can be longer if they keep submitting late.

If they reach 4 points, they'll have to pay a £200 penalty.

Content for any points total below the penultimate for the filing frequency, where we've removed a point (for example, following a successful appeal).

Summary cards – LSP variations (1 of 2)

Penalty point 1 ACTIVE

VAT period	1 April 2023 to 30 June 2023
VAT Return due	7 August 2023
Return submitted	10 August 2023
Point due to expire	September 2025

[Appeal penalty point 1](#)

Client is below threshold (point expiry date shown).

Penalty point 2 ACTIVE

VAT period	1 October 2023 to 31 December 2023
VAT Return due	7 February 2024
Return submitted	17 February 2024

[Appeal penalty point 2](#)

Client is at threshold (expiry date removed).

Penalty point 4: adjustment point ACTIVE

Added on	22 May 2024
Point due to expire	June 2026

[Read the guidance about adjustment points \(opens in a new tab\)](#)

You cannot appeal this point

Adjustment point – cannot be appealed.

Penalty point 1 ACTIVE

VAT period	1 January 2023 to 31 January 2023
VAT Return due	7 March 2023
Return submitted	12 March 2023
Point due to expire	April 2025

The VAT Return due on 23 March 2023 was also submitted late. HMRC only applies 1 penalty for late submission in each month.

[Appeal penalty point 1](#)

Non-standard accounting period – client late twice in the same month.

Summary cards – LSP variations (2 of 2)

[Back to LSP summary card](#)

Penalty point	REMOVED
VAT period	1 January 2023 to 31 March 2023
VAT Return due	7 May 2023
Return submitted	9 May 2023

Point removed due to change of filing frequency, tribunal decision or HMRC officer's decision to reset points.

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

LSP financial penalty showing 'DUE' tag.

[Check if you can appeal](#)

Penalty point	CANCELLED
VAT period	1 April 2023 to 30 June 2023
VAT Return due	7 August 2023
Return submitted	10 August 2023
Appeal status	Appeal accepted

Point cancelled following appeal – note that the penalty point number has gone as this point will not count towards the total.

Penalty point 1	ACTIVE
VAT period	1 April 2023 to 30 June 2023
VAT Return due	7 August 2023
Return submitted	10 August 2023
Point due to expire	September 2025
Appeal status	Appeal rejected

Point remains 'ACTIVE' following an unsuccessful appeal.

Summary cards – LPP variations (1 of 2)

£144.21 penalty PAID

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	26 November 2023

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

Card for first penalty where VAT and penalty have been paid – tag is 'ESTIMATE' until penalty is paid.

£113.88 penalty £63.88 DUE

Penalty type	First penalty for late payment
Overdue charge	VAT for period 1 October 2023 to 31 December 2023
Charge due	7 February 2024
Date paid	28 February 2024

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

VAT has been paid but the penalty has only been part-paid – we show how much of the penalty remains.

£4.22 penalty PAID

Penalty type	Second penalty for late payment
Overdue charge	VAT for period 1 June 2024 to 30 June 2024
Charge due	7 August 2024
Date paid	10 September 2024

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

Card for second penalty where VAT and penalty have been paid – tag is 'ESTIMATE' until penalty is paid.

£120.46 penalty PAID

Penalty type	First penalty for late payment
Overdue charge	Error correction of VAT for 1 October 2022 to 31 December 2023
Charge due	7 February 2024
Date paid	28 February 2024

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

First penalty based on an error correction for more than one VAT period.

Summary cards – LPP variations (2 of 2)

[Back to LPP summary card](#)

£113.88 penalty PAID	
Penalty type	First penalty for late payment
Overdue charge	Officer's assessment of VAT for 1 October 2022 to 31 December 2023
Charge due	7 February 2024
Date paid	28 February 2024
View calculation Appeal this penalty	

First penalty (LPP1) based on a Central assessment of VAT covering multiple VAT periods – client can appeal as VAT has been paid.

Summary card can be used for any charge type (Officer's assessment of VAT, Additional assessment of VAT, etc) or any length of time.

£4.22 penalty ESTIMATE	
Penalty type	Second penalty for late payment
Overdue charge	Central assessment of VAT for period 1 June 2024 to 30 June 2024
Charge due	7 August 2024
Date paid	Payment not yet received
View calculation Check if you can appeal	

Second penalty (LPP2) showing 'ESTIMATE' tag based on a Central assessment of VAT covering a single VAT period – client must check if they can appeal online as VAT has not been paid.

£288.40 penalty DUE	
Penalty type	Penalty for late payment – details are in the letter we sent you
Added on	7 November 2022
You cannot appeal this penalty online	

Manual LPP – for any LPP added by HMRC (there is no manual LSP).

And finally... what an agent sees if a client has no LPPs.

Penalty and appeal details	
Late submission penalties	Late payment penalties
Late payment penalties	
There are no late payment penalties.	