



HM Revenue
& Customs

HM Revenue & Customs
PAYE Employers Office
BP4009 Benton Park View
Longbenton
NEWCASTLE UPON TYNE
NE98 1ZZ

Cloudsoft Ltd
2nd Floor
40d Gledstanes Road
Barons Court
London
W14 9HU

Phone 08457143143
For our opening hours see
www.hmrc.gov.uk/contactus

Fax 0191 2256677

www.hmrc.gov.uk

Date 30 June 2011
Our ref 073/S5194

Dear Sir or Madam

Appeal against a penalty for sending your tax return in late

HMRC view of your appeal and offer of review

This letter requires action within 30 days

I have considered your appeal against the penalty for the year 2010-11.

I am sorry to tell you that I do not agree that you have a reasonable excuse for not sending your return in on time.

Action to take within 30 days of this letter

- If you accept my decision, please write to let me know as soon as possible.
- If you think that my decision is wrong, and you still think you have a good reason, you can do one of two things:
 - you can ask HMRC to carry out an independent review of my decision; or
 - you can continue your appeal by sending it to the Tribunals Service.

If you do neither of these things, you will have to pay the penalty.

About 'reasonable excuse'

The law says that:

there must be a reasonable excuse for your failure to send your return in on time **and** the reasonable excuse must have continued throughout **the whole period** when your tax return was overdue.

The law does not say what a reasonable excuse is. HMRC's view is that a reasonable excuse will only apply when an exceptional event beyond your control has prevented you from sending your return in on time. Each case is considered on its own facts.

Information is available in large print, audio and Braille formats.
Text Relay service prefix number – 18001



Why I do not think that you have a reasonable excuse

I appreciate that you have had difficulties with your internet connection, however, the responsibility of submitting your Employer Annual Return (P35) ultimately lies with you, the employer..

Asking for an independent review

If you ask HMRC to carry out an independent review of my decision, see 'Action to take within 30 days' above, you must write to HMRC, Customer Operations Appeals Review Unit, Foyle House, Duncreggan Road, Londonderry, BT48 0AH. The review will be carried out by an HMRC officer who has not been involved in the matter before. Please explain the reasons why you disagree with my decision and provide any further information that you want to be considered. I enclose a form which you should use to help us process your request more quickly.

If you choose to have a review and are not happy with the outcome of that review, you will still be able to send your appeal to the tribunal.

Sending your appeal to the Tribunals Service

If you decide to send your appeal to the Tribunals Service without a review, see 'Action to take within 30 days', above, you must do this within 30 days of the date of this letter. You can find further information about this and the tribunal appeal form on the Tribunals Service website www.tribunals.gov.uk, or phone **0845 223 8080**.

You will not be able to have a review of your appeal after you have sent it to the tribunal.

It is not possible to ask for a review and send your appeal to the Tribunals Service at the same time.

If you do not act

If you do not request a review or send your appeal to the Tribunals Service within 30 days of the date of this letter, your appeal will be treated as settled on the basis that you do not have a reasonable excuse and you will have to pay the penalty.

Further information

More information about appeals is available on our website www.hmrc.gov.uk or in factsheet HMRC1 *HMRC decisions – what to do if you disagree* which is available from www.hmrc.gov.uk/factsheets/hmrc1.pdf or from the orderline on **0845 9000 404**.

If you contact us, please quote our reference number and provide a daytime phone number.

Yours faithfully



Mrs A Stevenson
Assistant Officer



HM Revenue
& Customs

Request for review of decision

Please complete this form if you do not agree with HMRC's view and you want a review by someone not previously involved in considering the penalty, penalties or surcharge(s). Please say why you think our view is wrong in the space provided.

Name

Address

Daytime phone number

Tax reference*

National Insurance number*

Date of HMRC letter giving HMRC's view and offering a review DD MM YYYY

I would like to accept HMRC's offer to review the decision to charge a late filing penalty/surcharge (delete as appropriate). I have included my reasons on this form.

Signature

Date DD MM YYYY

Why I do not accept HMRC's view

Please send this form to:

HM Revenue & Customs
Customer Operations Appeals Review Unit
Foyle House
Duncreggan Road
Londonderry
BT48 0AH

* As shown on the decision letter

