



TC01548

Appeal number: TC/2011/04229

Tax – Late filing of return – Appellant mis-read the date for submission was there a reasonable excuse, no – Appeal dismissed.

FIRST-TIER TRIBUNAL

TAX

JACQUELINE RICE

Appellant

- and -

**THE COMMISSIONERS FOR HER MAJESTY'S
REVENUE AND CUSTOMS**

Respondents

TRIBUNAL: LADY MITTING (TRIBUNAL JUDGE)

The Tribunal determined the appeal on 5 October 2011 without a hearing under the provisions of Rule 26 of the Tribunal Procedure (First-tier Tribunal) (Tax Chamber) Rules 2009 (default paper cases) having first read the Notice of Appeal dated 31 May 2011 and HMRC's Statement of Case submitted on 26 July 2011, the Appellant having filed no Reply.

DECISION

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1. Mrs Rice was appealing against a penalty in the sum of £100 issued on or a few days after 15 February 2011 following her late submission of her self-assessment return for the year ending 5 April 2010.

10 2. The paper return was issued to Mrs Rice on 6 April 2010. The due filing date was 31 October 2010 if filed as a paper return or 31 January 2011 if filed on line. Mrs Rice submitted a paper return on 26 January 2011, thus giving rise to the penalty for late submission.

15 3. In her Notice of Appeal Mrs Rice states that she started self-employment some three years ago and during this time has complied with all requests regarding documentation, PAYE and tax self-assessment. She manages her books on her own without the help of an Accountant. It was her belief that for the year 09/10 the dates for submitting self-assessment returns had changed. She accepted that she had been sent information about the dates but that she “unwittingly read the information incorrectly which has resulted in this situation. “ It was Mrs Rice’s belief that the tax
20 payment had to be paid by 31 January and she had not appreciated that there was a distinction in dates between submission of a paper return and an online return.

4. The deadlines for submission of returns in relation to 09/10 had not changed from the previous year. For all returns from 2007/08 onwards, paper returns have to be submitted by 31 October and online returns by 31 January the following year. Mrs
25 Rice’s return for 08/09 was submitted on paper and within time and, as I say, there was no change to the dates between the two years. The return form sent to Mrs Rice states the return dates quite clearly on the front and further state that late submission will give rise to a penalty.

30 5. I have every sympathy with Mrs Rice who clearly works extremely hard to not only run her business but manage all the paperwork and accounts herself. However, it cannot amount to a reasonable excuse to misread information clearly stated. Mrs Rice has told me nothing more about her circumstances, in particular whether there was any particular reason why she should have misread the dates or indeed mis-remembered them from the previous year. Without more, I cannot find that there was
35 a reasonable excuse and the appeal is dismissed.

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6. This document contains full findings of fact and reasons for the decision. Any party dissatisfied with this decision has a right to apply for permission to appeal against it pursuant to Rule 39 of the Tribunal Procedure (First-tier Tribunal) (Tax Chamber) Rules 2009. The application must be received by this Tribunal not later than 56 days after this decision is sent to that party. The parties are referred to “Guidance to accompany a Decision from the First-tier Tribunal (Tax Chamber)” which accompanies and forms part of this decision notice.

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TRIBUNAL JUDGE

RELEASE DATE: 5 November 2011