



TC03176

Appeal number: TC/2013/04725

***PAYE – SELF-ASSESSMENT – LATE FILING OF RETURN – ONLINE
SIGN-IN DETAILS LOST -- WHETHER REASONABLE EXCUSE - NO –
APPEAL DISMISSED***

**FIRST-TIER TRIBUNAL
TAX CHAMBER**

ALAN LEWIS

Appellant

- and -

**THE COMMISSIONERS FOR HER MAJESTY'S Respondents
REVENUE & CUSTOMS**

TRIBUNAL: JUDGE N A BAIRD

The Tribunal determined the appeal on 6 December 2013 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 6 July 2013 (with enclosures), and HMRC's Statement of Case submitted on 14 October 2013(with enclosures).

DECISION

1 The appellant appeals against the decision of HMRC to impose a penalty of £100
5 under Paragraph 3 of Schedule 55 to the Finance Act 2009 for the late filing of his
individual tax return for the year ending 5 April 2012. An electronic return was
received by HMRC on 23 February 2013.

10 2. In the Notice of Appeal the appellant says that he had lost his sign-in details and
requested new ones. He had no earnings in the tax year and there was no tax owing.
He accepted responsibility for having lost his sign-in details.

15 3. The position of HMRC is that there was nothing to prevent the appellant filing his
return on time. He had been submitting returns regularly since 2001/2 and registered
to file his return electronically on 21 January 2011. He would have been told about
the potential for late filing penalties when he was notified in April 2012 that a return
was required. HMRC concluded that the appellant had not established that on a
20 balance of probabilities there is a reasonable excuse for his failure to pay his tax on
time.

4. If a person is to rely on reasonable excuse, this must have existed for the whole of
the period of default. A reasonable excuse is normally an unexpected or unusual
event, either unforeseeable or beyond the person's control, which prevents him from
25 complying with an obligation when he otherwise would have done. The matter has to
be considered in the light of the actions of a reasonable prudent tax payer exercising
foresight and due diligence and having proper regard for his responsibilities under the
Taxes Act.

30 5. I agree with HMRC that there appears to be no valid reason why the appellant
could not file his return on time and taking account of all the circumstances I find
that he has not established that he has a reasonable excuse for his failure.

35 6. I dismiss the appeal.

7. 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
40 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.

45 **N A BAIRD**
TRIBUNAL JUDGE

RELEASE DATE 23 December 2013