



TC03466

Appeal number: TC/2013/07485

Income Tax – Penalties Arising on Late Filing – Reasonable Excuse Accepted by HMRC - Appeal Struck Out

**FIRST-TIER TRIBUNAL
TAX CHAMBER**

MARGARET JOSEPH

Appellant

- and -

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

TRIBUNAL: JUDGE IAN W. HUDDLESTON

Sitting in public in Bedford Square, London on 25 February 2014

DECISION

Facts

- 5 1. This Appeal against the late filing of self-assessment tax return came onto
hearing on the 25 February 2004. The Tribunal heard from HMRC and were
furnished with a letter from HMRC to the Appellant dated 20 February 2014
accepting that the Appellant had established reasonable excuse for the late filing of
10 the Return and further agreeing to waive the penalties previously levied against her
(but not interest).
2. The Appellant did not appear nor was she represented.
3. Having heard HMRC and having considered the letter and, on the application of
HMRC, the Tribunal directs that the Appeal be struck out.
6. This document contains full findings of fact and reasons for the decision. Any
15 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
20 “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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**IAN HUDDLESTON
TRIBUNAL JUDGE**

RELEASE DATE: 4 April 2014