



**Appeal number: TC/2015/03320**

**VAT – DEFAULT SURCHARGE – NO REMINDER BY HMRC -  
WHETHER REASONABLE EXCUSE – NO – APPEAL DISMISSED**

**FIRST-TIER TRIBUNAL  
TAX CHAMBER**

**MARK HEANEY**

**Appellant**

**- and -**

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

**TRIBUNAL:    JUDGE K KHAN AND ANDREW  
                         PERRIN FCA TRIBUNAL MEMBER**

**The Tribunal sat in Belfast on 7 August 2015.**

**The Appellant did not appear.**

**Appearing for HMRC was Mr D Ryder, Presenting Officer.**

## DECISION

### Introduction

5 1. Pursuant to Rule 29 Tribunal Rules the matter was heard without the Appellant present. Mr D Ryder appeared for the Respondent. The matter involved a surcharge in the sum of £142.36.00 for the period 01/15.

10 2. The Appellant was in default for the 07/13, 10/13 and 10/14 periods for which surcharge liability notices (DSLN) had been issued. The Surcharge Notice for the period 10/14 clearly advised that should the Appellant be in default within the stated period a surcharge at a rate of 10% would arise. In the circumstances therefore the Tribunal believes that the Appellant was fully aware of the potential financial consequences of failing to render the return and full payment by the due date.

15 3. The Appellant argued that the non-receipt of a reminder from HMRC amounts to a reasonable excuse for the late submission of VAT. VAT registered traders are expected to be aware of their quarter ends and not rely on the receipt of a reminder for the period end. Normally reminders are issued before the return due date but lack of receipt of a reminder should not be treated as a reasonable excuse. The tax return itself shows the due date and it is the customer's responsibility to ensure that the return is received by that date. Likewise, the tax return guidance shows the due date for payment and it is the customer's responsibility to pay on time.

20 4. In the circumstances, there is no reasonable excuse and the appeal is dismissed.

25 5. This document contains a summary of the findings of fact and reasons for the decision. A party wishing to appeal against a decision must apply within 28 days of the date of release of this decision to the Tribunal for full written findings and reasons. When these have been prepared, the Tribunal will send them to the party and may publish them on his website and either party would receive 56 days in which to appeal. The parties have "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  
K KHAN**

**RELEASE DATE: 29 OCTOBER 2015**

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