Reasonable excuse statement for an HMRC penalty appeal

Appeal against a penalty: statement of reasonable excuse

Name	[Full name or business name]
Address	[Your address]
Reference	[UTR, VAT number or other reference]
Penalty	[Type of penalty, for example late filing or late payment]
Tax year or period	[Tax year or return period]
Date of penalty notice	[Date on the penalty letter]
Penalty reference	[Reference on the penalty letter, if any]

I am appealing against the penalty above because I had a reasonable excuse for [filing my return late, or paying late].

What happened: [Describe the event and why it stopped you meeting the deadline.]

When it started: [date]. When it ended: [date].

What I did once I was able to: [The date you filed the return or paid, and how.]

[Computer or online problems only: the date you tried to file or pay, and the error message you saw.]

[Only if appealing more than 30 days after the penalty date: why the appeal is late.]

I ask HMRC to cancel the penalty. [List any documents you enclose.]

Signed: [Signature]

Name: [Name]

Date: [Date]

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Guidance and the latest version: https://www.countify.co.uk/resources/templates/reasonable-excuse-statement