



HM Revenue
& Customs

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Remember to send tax returns online from November

If you haven't yet sent in your 2011/12 tax return, you must send it online if you want to avoid a penalty, as the 31 October deadline for paper returns has now passed.

Paper tax returns received on or after 1 November will result in a £100 penalty – even if there is no tax to pay or the tax due is paid on time. The longer you delay, the more you'll have to pay, as there are further late-filing penalties after three, six and twelve months.

Your online tax return must reach HM Revenue & Customs (HMRC) by 31 January 2013. If you haven't sent an online tax return before, make sure you register for HMRC Online Services in good time. This will allow HMRC time to send you your Activation Code. Registering for HMRC Online Services is simple – just go [here](#) .

It's important to remember that, if you do send a paper return after the 31 October deadline, you cannot avoid the £100 penalty by subsequently filing online.

For general help and advice on completing a return, visit [here](#) or call the Self Assessment helpline on 0845 9000 444.

Notes for editors

Around 10.6m Self Assessment returns/notices to complete a tax return have been sent out by HMRC for the 2011/12 tax year.

The penalties for late Self Assessment returns are:

an initial £100 fixed penalty, which applies even if there is no tax to pay, or if the tax due is paid on time;

after 3 months, additional daily penalties of £10 per day, up to a maximum of £900;

after 6 months, a further penalty of 5% of the tax due or £300, whichever is greater; and

after 12 months, another 5% or £300 charge, whichever is greater.

There are also additional penalties for paying late of 5% of the tax unpaid at: 30 days; 6 months; and 12 months.

Further information on deadlines and the new penalties is available from the HMRC [website](#)

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HM Revenue & Customs (HMRC) is the UK's tax authority.

HMRC is responsible for making sure that the money is available to fund the UK's public services and for helping families and individuals with targeted financial support.

Contacts



HMRC Press Office

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