HMRC internal manual

International Exchange of Information Manual

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IEIM8000650 - Reasonable Excuse

A penalty is not due if the RCASP or self-certification provider, satisfies an officer of HMRC, or following a successful appeal to the tribunal, that they had a reasonable excuse for the failure to comply, if the failure is remedied without unreasonable delay, once the excuse has ceased.

Reasonable excuse is a widely used concept in tax law, and additional guidance on its general application may be found at:

https://www.gov.uk/tax-appeals/reasonable-excuses (https://www.gov.uk/tax-appeals/reasonable-excuses)

The following are not considered reasonable excuses:

- An insufficiency of funds

- That the person relies upon another person to do something

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