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Self Assessment tax returns

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Penalties

You'll get a penalty if you need to complete a tax return and you:

- send your return late

- pay your tax bill late

You can estimate your penalty (/estimate-self-assessment-penalties) for late Self Assessment tax returns and payments.

If you register for Self Assessment late

If you register after 5 October and do not pay all of your tax bill by 31 January, you may get a 'failure to notify' penalty.

This penalty is based on the amount still left to pay and you'll receive it within 12 months after HMRC receives your Self Assessment tax return.

You can find more information on 'failure to notify' penalties (/government/publications/compliance-checks-penalties-for-failure-to-notify-ccfs11).

If you send your tax return late

You'll get the following late filing penalties:

- an initial £100 penalty
- 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
- after 12 months, another 5% or £300 charge, whichever is greater

To avoid this, send your Self Assessment tax return (/self-assessment-tax-returns/sending-return) as soon as possible.

All partners will be charged a penalty if a partnership tax return is late.

If you pay your tax late

You'll get penalties of 5% of the tax unpaid at:

- 30 days
- 6 months

- 12 months

You'll also be charged interest on the amount owed. To avoid this, pay your Self Assessment tax bill (/pay-self-assessment-tax-bill) as soon as possible.

> Find out what happens if you do not pay your tax bill (/guidance/what-will-happen-if-you-do-not-pay-your-tax-bill).

Paying a penalty

You must pay within 30 days of the date on the penalty notice. Find out how to pay a penalty (/pay-self-assessment-penalty).

If you disagree with a penalty

If you have a reasonable excuse, you can appeal against a penalty (/tax-appeals/penalty).

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