



Chartered Accountants



Accountants &  
business advisers

## Self-Assessment Tax Returns – Deadline

For the 2019/20 Self-Assessment personal tax returns, HMRC will not waive late filing penalties or extend the 31 January 2021 deadline, but it will accept pandemic related disruptions and agent delays as a reasonable excuse and will also extend the period to appeal against a penalty.

With so many people impacted by the pandemic, it was thought that HMRC might extend the Self-Assessment filing deadline. However, it is now clear that the 31 January 2021 deadline for 2019/20 returns will remain.

The only concession is that no one will have to pay a penalty if they cannot file on time because of the direct impact of coronavirus. HMRC will accept personal or business disruption as a “reasonable excuse”, though it will be down to the individual to explain exactly how they have been affected.

Therefore, the best option is to file on time unless it is genuinely not possible to do so.

If you have not sent in your tax return information to us yet, it is important to do so as soon as possible, to ensure that your tax return is prepared and submitted before the 31 January 2021 deadline.

This note is written for the benefit of our clients. Further advice should be obtained before any action is taken.

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