



HM Revenue  
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Dear all,

### **ACCA, CIOT, ATT, AAT, ICAEW, ICAS, CAI and IFA - Joint Letter on SA Filing Penalties**

Many thanks for your further letters. A number of you have asked me for an update following my letter of 18 December. You think the case for waiving late filing penalties for a period after 31 January has strengthened since then. You are also concerned about our telephony performance, helpline opening hours and the agent dedicated line.

Our position remains that we want to encourage as many people as possible to file on time, even if they can't pay their tax straight away, for the reasons set out in my last letter. We will continue to encourage timely filing in our communications. Any departure from this simple message increases the risk that taxpayers will miss both filing and payment deadlines unnecessarily or miss out on the simple arrangements we have put in place for securing time to pay.

We know some taxpayers and agents will struggle to meet the deadline, especially given the current public health situation and related restrictions. We are carefully considering how to further ease the position for them, including options that would significantly simplify the handling of reasonable excuse appeals for HMRC, taxpayers and agents (for example, ways of allowing agents to appeal on behalf of multiple clients).

Filing rates are still holding up well. We will continue to keep the situation closely under review between now and the filing deadline. We will not start to issue penalties until we have completed our review of the options and monitoring of filing rates and confirmed which approach we will take.

I want to reiterate that no taxpayer or agent who is unable to submit a return by 31 January for reasons related to the pandemic should worry that a penalty will be payable; it won't, and we will make the process of cancelling penalties as simple and easy as possible for all concerned.

Turning to your concerns about HMRC's helplines, I appreciate the difficulties that your members are having due to us not offering a preferential service for agents. At the beginning

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of the pandemic, we decided that we were not able to provide agents a preferential service as we had to protect the full range of customer services provided by HMRC. Performance on our Agent Dedicated Line has much improved since April and May. Although wait times remain higher than agents were used to pre Covid, the majority of calls are being handled, and agents are receiving similar customer service to our other telephone lines. We continue to monitor demand, supply and performance across this area, alongside our other business as usual services, the Covid schemes and EU exit transition, and aim to provide the best, balanced service we can.

We will be opening on the weekend of the Self Assessment deadline (30<sup>th</sup> and 31<sup>st</sup> January 2021). Our telephone lines will be available 8am to 6pm Saturday and 9am to 6pm Sunday and our webchat service will be available both days 8am to 8pm. We decided not to open our telephone lines over the penultimate weekend due to limited expected contact.

I am happy for you to share this letter with your members.

Kind regards,



**Jim Harra**  
**CHIEF EXECUTIVE AND FIRST PERMANENT SECRETARY**

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