Welcome for waiving of late filing penalties

Briefings

02 February 2022

CIOT, ATT and LITRG welcomed the announcement from HMRC on 6 January that late filing and late payment penalties would be waived for one month for Self-Assessment taxpayers. This followed meetings and other engagement between professional bodies and HMRC in December and early January at which we presented evidence of the impact of coronavirus on advisers and their clients.

John Cullinane, CIOT Director of Public Policy, said that the announcement ‘shows HMRC has listened and acted on the concerns of our members who report increased pressures on their workloads and significant staff absences because of the impact of the COVID pandemic, particularly the Omicron variant which is widespread during the peak filing period.’

HMRC said it had acted because tax advisers and accountants are at the forefront of advice for affected taxpayers but are dealing or likely to deal with staff absences in January because of the pandemic.