



TC01547

Appeal number: TC/2011/04242

Late tax return. Penalty. Reasonable excuse.

FIRST-TIER TRIBUNAL

TAX

MR TARIQ MASOOD

Appellant

- and -

**THE COMMISSIONERS FOR HER MAJESTY'S
REVENUE AND CUSTOMS**

Respondents

TRIBUNAL: GERAINT JONES Q. C. (TRIBUNAL JUDGE)

The Tribunal determined the appeal on 7 October 2011 without a hearing under the provisions of Rule 26 of the Tribunal Procedure (First-tier Tribunal)(Tax Chamber) Rules 2009 (default paper cases) having first read the Notice of Appeal dated 1 June 2011 and HMRC's Statement of Case submitted on 8 July 2011.

DECISION

1. The appellant, Mr Masood, appeals against the imposition of a £100 penalty for failing to file his tax return for the year ended 5 April 2010 by 31 January 2011. The fact that filing did not take place by the due date is admitted by the appellant.
2. The sole issue for my determination is whether the appellant has demonstrated that he had a reasonable excuse for that failure. He had ceased self-employment in the previous year and so was not self-employed in the year ended 5 April 2010.
3. The appellant does not dispute that he was sent a notice to file a tax return. He could have sent in a nil return, if appropriate. He simply did nothing.
4. In his Grounds of Appeal he says that when he had been self employed he had an agent to file his tax returns for him. He then goes on to say that he is now on benefits and under financial pressure.
5. A penalty can and will be set aside where an appellant demonstrates that, when viewed objectively, he has a reasonable excuse for the failure. In my judgement the appellant has not put forward any excuse, let alone an excuse which, when viewed objectively, could be considered to be reasonable.
6. It follows that this appeal must be dismissed.
7. This document contains full findings of fact and reasons for the decision. Any party dissatisfied with this decision has a right to apply for permission to appeal against it pursuant to Rule 39 of the Tribunal Procedure (First-tier Tribunal) (Tax Chamber) Rules 2009. The application must be received by this Tribunal not later than 56 days after this decision is sent to that party. The parties are referred to "Guidance to accompany a Decision from the First-tier Tribunal (Tax Chamber)" which accompanies and forms part of this decision notice.

TRIBUNAL JUDGE
RELEASE DATE: 5 NOVEMBER 2011