Timeline Worksheet

Put the dates in order. Most appeals turn on whether the excuse covered the whole period and how fast you acted afterwards.

Fill in what you know. Leave blank what does not apply. Then use these dates in your letter. The key question for HMRC is whether your excuse lasted until you filed or paid, and if it ended, whether you acted without unreasonable delay.

Key dates

Milestone	Date	Notes and evidence
End of the tax year (5 April)		
Filing deadline (31 January for online returns)		
Payment deadline (31 January)		
My excuse began		
My excuse ended (or is still going)		
First day I was able to deal with my tax		
Date I filed my return		
Date I paid my tax		
Date printed on the penalty notice		
Last day to appeal (30 days from the notice date)		Count the notice date as day 1 and send well before.
Date I sent my appeal, and how		
Date HMRC replied		

Source: Appeal a Self Assessment penalty for late filing or late payment (includes forms SA370 and SA371); Compliance Handbook CH160900: how to establish if there is a reasonable excuse

Day by day, from when the excuse began until you filed and paid

Date	What happened or what I did	Evidence I have

Questions HMRC and a tribunal are likely to ask

In one or two sentences: what stopped me, and how did it stop me?

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Why could I not have filed or paid earlier, or arranged for someone else to?

After the excuse ended, how long was it before I filed and paid, and why?

Who, if anyone, normally helps with my tax, and why could they not help this time?

Is there anything in the dates that does not fit? How would I explain it?

Source: Compliance Handbook CH160900: how to establish if there is a reasonable excuse; Compliance Handbook CH160950: case law on reasonable excuse (Perrin)

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