



HM Revenue
& Customs

Pay As You Earn and Self Assessment
HM Revenue and Customs
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3CA Ltd

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Phone 0300 200 3311

Web www.gov.uk



Date 13 November 2018
Our Ref ~~XXXXXXXXXXXX~~
NI number ~~XXXXXXXXXXXX~~
UTR ~~XXXXXXXXXXXX~~

Dear Sir or Madam

~~XXXXXXXXXXXX~~

Appeal against the penalties for sending the 2016 to 2017 Self Assessment tax return in late

Thank you for your appeal against the penalties listed below that we sent to your client for not completing their 2016 to 2017 Self Assessment tax return on time:

- late filing penalty
- 6-month late filing penalty
- daily penalty

I've accepted your appeal under Section 54 Taxes Management Act 1970. I've cancelled the penalties and updated their records accordingly.

Because your client has already paid all of the penalties, we'll pay this back to them.

Please make sure that your client's tax returns are sent in and they pay the tax they owe on time in the future. If they do this we won't charge any penalties.

For more information on penalties, go to www.gov.uk/self-assessment-tax-return-deadlines

Yours faithfully

Mrs C Newnham
Assistant Officer

Information is available in large print, audio and Braille formats.
Text Relay service prefix number – 18001

