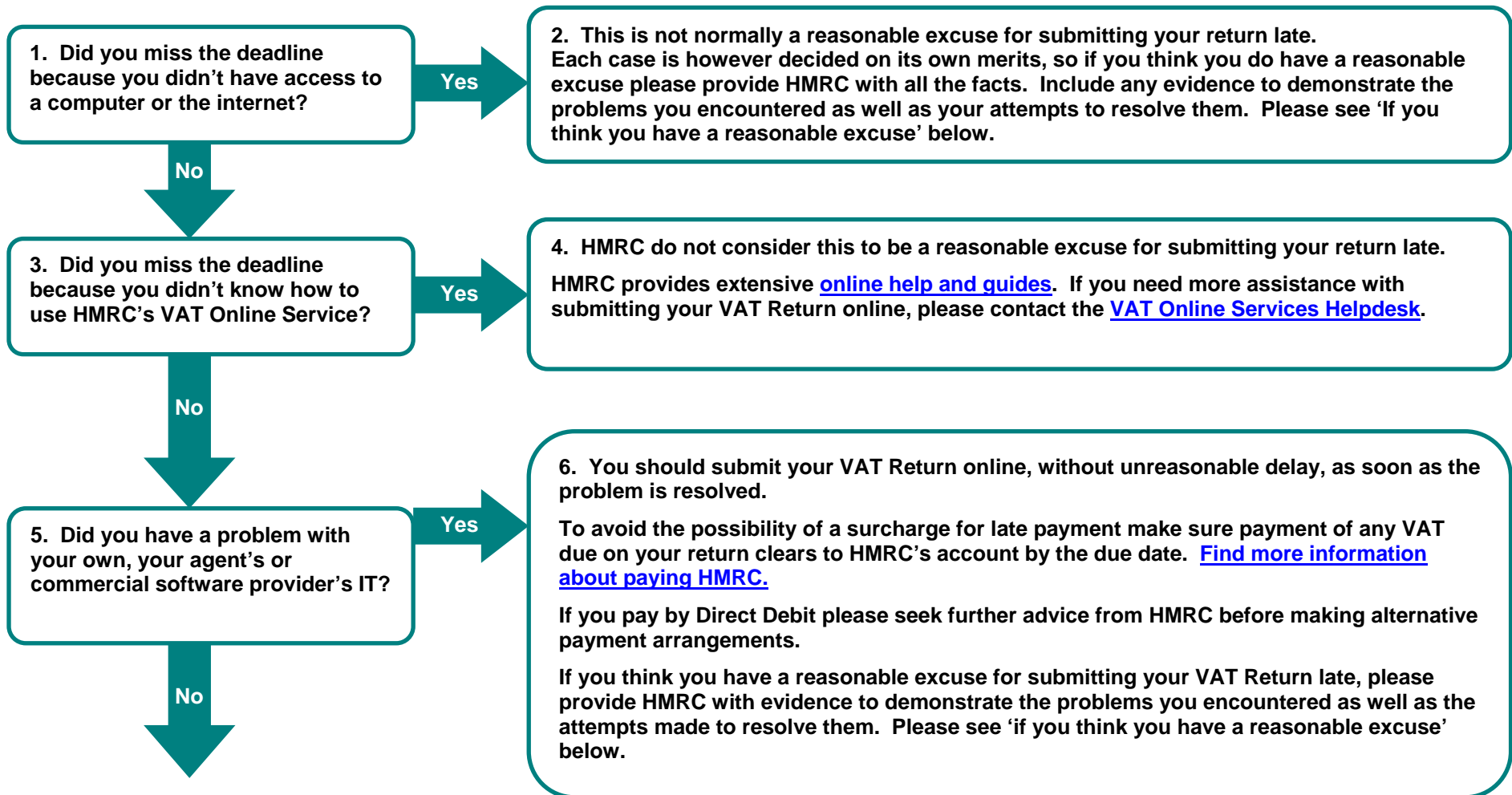
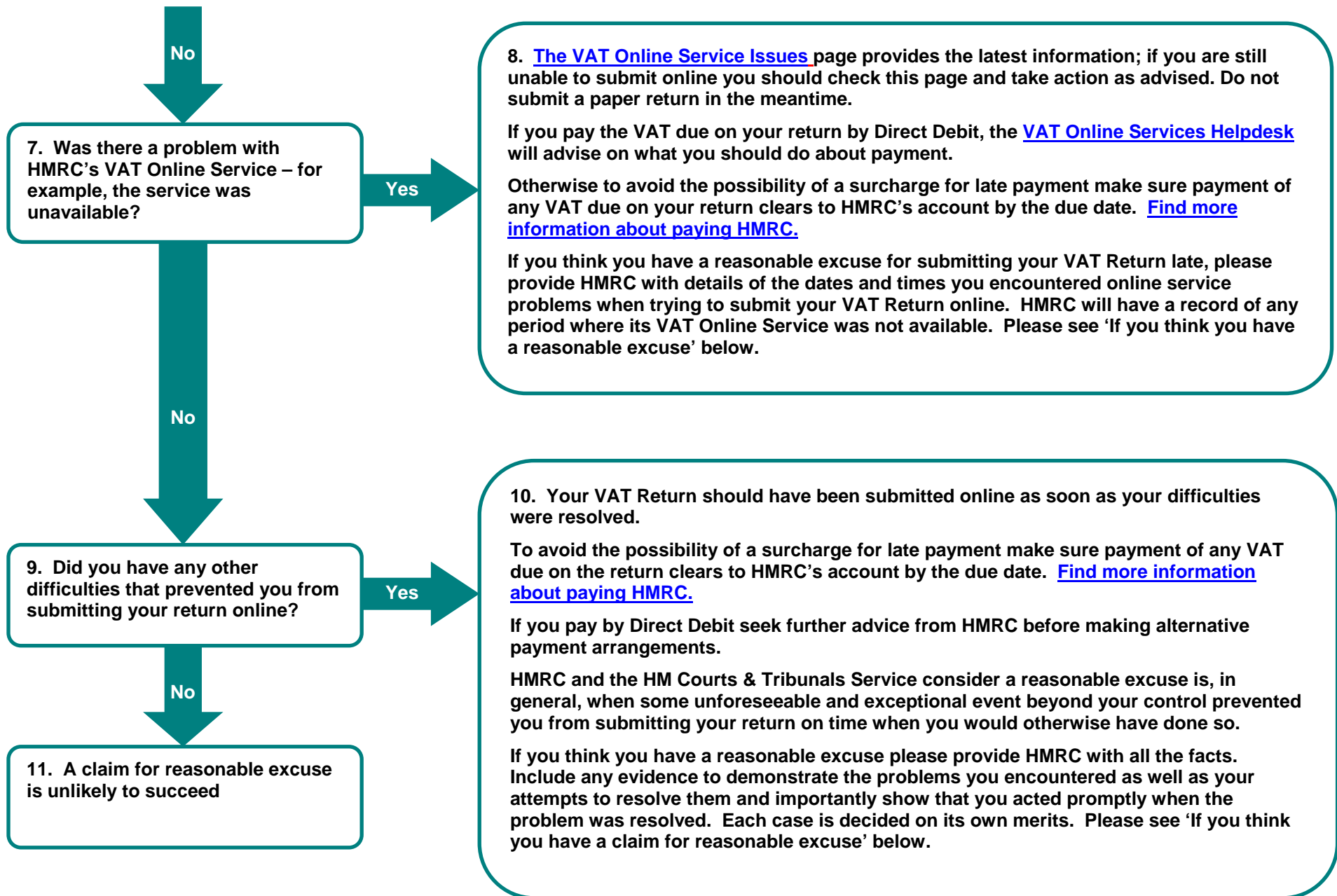


VAT Returns - do you have a 'reasonable excuse' for submitting late?

If you have received a **Surcharge Liability Notice** for submitting your VAT Return late you do not need to contact HMRC at this stage. If you later receive a **surcharge**, the flowchart below should help determine whether you might have a 'reasonable excuse' for submitting the return late. [Find out more information on reasonable excuse.](#)

Any claim for reasonable excuse for submitting your VAT Return late must be accompanied by evidence to demonstrate the problems you encountered **as well as** the attempts made to resolve them. Please see the box 'If you think you have a claim for reasonable excuse' below.





12. If you think you have a claim for reasonable excuse

Remember you may receive a **Surcharge Liability Notice** for having submitted your return late. If you do get one of these, **there is no need to contact HMRC at this stage.**

If at a later date you receive a **surcharge** and you believe you have a reasonable excuse for the late return or the late payment for either accounting period, you should write to HMRC and ask for the surcharge to be reviewed. You will not receive a surcharge as long as all future returns and payments are made on time.

Use the **template attached to this guidance**. You must write within 30 days of receiving the **surcharge**, explaining why you submitted your return and/or payment late and attaching any evidence. If HMRC are satisfied that you have a reasonable excuse the surcharge will be withdrawn.

[Find out more about how VAT Default Surcharge works.](#)

[Find out more information if you want to appeal to a tribunal.](#)