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Self Assessment: Late tax return Daily penalty reminder

Tax Reference 67537 40196

Date 02 June 2026

Issued by:
HM Revenue and Customs
SELF ASSESSMENT
HM REVENUE & CUSTOMS

BX9 1A6

Phone 0300 200 3310

We still have not received your tax return

We charged you a late-filing penalty because we did not receive your Self Assessment tax return on time for the year ended 5 April 2025.

After 01 May 2026 we charge a daily penalty of £10 for each day your online return is overdue, for up to 90 days. This means the minimum daily penalty you will have to pay is already more than £300. To avoid further penalties, please file your online return now.

We'll continue to charge you daily penalties until we receive your return.

You need to file your return even if you think you do not owe any tax, or you've already paid all the tax you owe.

What you need to do now

1. File your tax return
2. Pay any tax you owe

If you've already done this in the last few days, you do not need to do anything else.

How to file your tax return

The quickest and easiest way is online.

1. Go to GOV.UK, search 'file your return' and select 'File your Self Assessment tax return online'.
2. Choose 'Sign in' to access Government Gateway.
3. Enter your sign-in details (or choose 'create new sign in details', if you have not already).

If you need a paper tax return (SA100), you can download this online – go to GOV.UK and search 'SA100' – or call us on the number at the top of this notice. If you send us a paper Tax Return, your penalties may already be higher. This is because the deadline for a paper tax return is usually three months earlier than the online filing deadline.

How to pay the tax you owe and the late-filing penalty

Please pay online – go to GOV.UK and search:

- 'pay self assessment' to pay the tax you owe
- 'pay self assessment penalty' to pay the late-filing penalty.

Penalties we'll charge you

If you're late filing your return by:

- 1 day, we'll charge you £100.
 - 3 months, we'll charge you a daily penalty of £10, up to a maximum of £900
 - 6 months, we'll charge you a further penalty of 5% of the tax you owe or £300, whichever is greater.
 - 12 months, we'll charge you a further penalty of 5% of the tax you owe or £300, whichever is greater.
- In some cases, we can charge you up to 100% of the tax you owe.

We have a range of services for people with disabilities, including guidance in Braille, audio and large print. Most of our forms are also available in large print. Please call us on 0300 200 3319 if you need these services.