**Supporting agents with difficulties completing SA returns by 31 January 2016 due to severe weather**

HMRC recognise that many individuals and businesses have been affected by the recent flooding in parts of the UK. Where you or your clients are experiencing difficulties complying with the 31 January 2016 filing deadline as a direct result of severe weather, you can contact us to request additional time to file. Where there is a reasonable excuse, HMRC will allow you additional time to file. In these exceptional circumstances we do not intend to issue a penalty notice if you notify us by 31 January 2016; and you/your clients have a genuine excuse for late submission of tax returns that are due to the recent unprecented flooding.

**What to do if you are unable to complete your client’s tax returns by 31 January 2016 due to severe weather**

Please send an email[[1]](#footnote-1) to sa@hmrc.gov.uk with the email subject heading “Severe weather - SA peak”, and include the following information:

* your clients’ UTR numbers. **Please note**, if you are sending these in an attachment, the file size must be no larger than 2mb per email;
* the reason you are requesting additional time to file, for example you or your client has been flooded;
* the expected date you will file by; and,
* the tax year (if not 2014/15).

You will receive an automatic acknowledgement that your email has been received by HMRC.

**Please note:** this temporary email address should only be used to request additional time to file due to the recent severe weather and normal communication channels must be used for all other enquiries

**What happens next?**

HMRC will look at each request on a case by case basis. As long as the tax return is then received by the expected date a penalty shouldn’t be charged.

You can find our reasonable excuse guidance [here](https://www.gov.uk/tax-appeals/reasonable-excuses).

You can find our payment guidance [here](https://www.gov.uk/pay-self-assessment-tax-bill/overview), payment must be received by 31 January 2016.

**What to do if your records have been destroyed**

Guidance on estimating records if they have been destroyed, can be found [here](https://www.gov.uk/keeping-your-pay-tax-records/overview)

**What to do if a penalty notice is received**

If a penalty notice is received the normal appeal process will apply. You can find the guidance [here](https://www.gov.uk/tax-appeals/penalty).

1. ***Important information about communicating by email***

*If you choose to email us please be aware that email is not a totally secure communication channel. The main risk is that information sent by email over the internet could be intercepted and altered, or read by people other than those it was intended for. Please only use email to contact us or send us information if you accept these risks.* [↑](#footnote-ref-1)