

## **LATE TAX RETURN PENALTIES**

**From 31 January 2012**

<b>Length of Delay</b>	<b>Penalty</b>
1 day late	£100 which will apply even if you have no tax liability
3 months late	An additional £10 per day up to £900
6 months late	An additional £300 or 5% of the tax due (whichever is the greatest)
12 months late	An additional £300 or 5% of the tax due (whichever is the greatest)