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TORPOINT TOWN COUNCIL
1-3 BULLER ROAD
TORPOINT
CORNWALL
PL11 2LD

Date
18 May 2023

VAT Registration Number
323 7667 89

Period reference
03 23



We've issued you a VAT penalty point

Your VAT return for the accounting period 01 January 2023 to 31 March 2023 was due on 07 May 2023. However, because we hadn't received it by then, we've given you a penalty point.

Please send us your return if you haven't already.

If you're an authorised tax agent or representative, please use the above VAT Registration Number to check if this notice applies to you or one of your clients. Go to **GOV.UK** and search for 'VAT CHECK'.

We issue a penalty point notice every time you send your return late, up to a maximum of 4 points. If you reach the maximum number of points, we charge you a financial penalty of £200. To avoid receiving late submission penalty points in the future, you need to submit your returns on time.

We've issued this penalty point notice in accordance with paragraph 6 of Schedule 24 to Finance Act 2021.

As of the date on this letter, your VAT penalty point total is 1 point(s).

Period end date	Date point was issued	Reason	Point(s)
31 March 2023	15 May 2023	Return not received	1 point
Total Point(s)			1 point(s)

For more details, please check your Online Tax Account. You can find more information about penalty points at the end of this letter.

We've sent a copy of this notice to your tax agent or representative, if you've registered one with us to deal with your VAT on your behalf.

If you need help

If you're having difficulty paying, go to www.gov.uk/difficulties-paying-hmrc or phone us on 0300 200 3835. You may be able to set up an affordable plan where you pay in instalments.

If you disagree with our decision to issue this notice

If you disagree with our decision, this letter is our offer to review that decision. You can either accept our offer of a review or appeal to an independent tribunal. If you haven't already done so, please send us your return as soon as possible.

How to request a review

The quickest way to request a review is through your Online Tax Account. If you don't have an Online Tax Account, you can write to:

Solicitor's Office and Legal Services
HMRC
BX9 1ZT

This is your opportunity to tell us why you think our decision is wrong and send us any new information you want us to consider.

You should ask us to review our decision within 30 days of the date of this notice. If you need longer, please contact us to tell us why and ask for more time. You need to do this before the 30-day deadline.

What happens if you request a review

If you accept our offer of a review, an HMRC officer who specialises in reviews, so wasn't involved in making the original decision, will take a fresh look at the decision. The officer will then write to you to tell you whether the decision has been cancelled, varied or upheld and explain why.

If you disagree with the review conclusion or don't want a review, you can appeal to tribunal. If you choose to appeal to tribunal, you'll need to include a copy of this letter. If you don't, they may reject your appeal. For more information regarding appealing to tribunal, go to www.gov.uk/tax-tribunal/overview

For more information on reviews and appeals, go to **GOV.UK** and search for 'HMRC1'.

How penalty points work

We issue a penalty point notice every time you send your return late, up to a maximum number of points (in the table below). If you reach the maximum number of points, we charge you a financial penalty of £200.

The maximum number of penalty points you can receive depends on how often you should submit a return.

How often you should submit a return	Maximum points
Annually	2 points
Quarterly	4 points
Monthly	5 points

We'll remove your points when you've sent all your returns on time for the period in the table below. We also need to have received all your returns for 24 months.

How often you should submit a return	Period
Annually	24 months
Quarterly	12 months
Monthly	6 months

For more information about filing, late submission penalty points, penalties and interest, go to www.gov.uk/vat-returns

If you need extra support

Please tell us if you have any health or personal circumstances that may make it difficult for you to deal with us. We'll help you in whatever way we can. For more information about this, go to **GOV.UK** and search 'get help from HMRC if you need extra support'.