



HM Revenue
& Customs

Making Tax Digital: interest harmonisation and sanctions for late payment

Consultation document

Publication date: 1 December 2017

Closing date for comments: 2 March 2018

Subject of this consultation:	This consultation sets out our proposals for the harmonisation of interest rates and rules and the proposed introduction of a standardised approach to late payment penalties across taxes.
Scope of this consultation:	The government is seeking comments on the proposed way forward in relation to interest and late payment penalties. General comments about interest and late payment penalties would be welcome in addition to any responses to specific questions raised in this document.
Who should read this:	The government would like to hear views from anyone who is affected by or interested in these proposals including individuals, businesses, agents and representative bodies.
Duration:	The consultation opens on 1 December 2017 and closes on 2 March 2018
Lead official:	Duncan Calloway HM Revenue & Customs (HMRC)
How to respond or enquire about this consultation:	Responses to this consultation can be sent by e-mail to: mtdta@hmrc.gsi.gov.uk Or by post to: HMRC S1715 Harmonisation & Convergence/PDE Floor 6 Central Mail Unit Newcastle upon Tyne NE98 1ZZ
Additional ways to be involved:	The consultation team would be happy to meet with interested parties during the consultation period. Please email the team at the address above to register an interest. Where there is enough interest a general meeting will be organised.
After the consultation:	A summary of responses to the consultation will be published later in the year. Legislative changes would be made in a future Finance Bill or by Statutory Instrument, if necessary.
Getting to this stage:	At the March 2015 Budget the government committed to transform our administration to deliver more digital systems based around our customers. This interest harmonisation and late payments sanctions consultation contributes towards that transformation.
Previous engagement:	The government has since held two consultations on this topic. In both a responses document entitled 'Making Tax Digital: Tax Administration' (published on 31 st January 2017) and a consultation entitled Making Tax Digital: Sanctions for late submission (published on 20 th March 2017) it was stated that the government would consult further on interest harmonisation and the concept of late payment penalties.

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1. Introduction

Background

- 1.1 The government is engaged in the reform of tax administration penalties. This is part of wider work to simplify and harmonise tax administration processes across taxes, taking into account the introduction of Making Tax Digital for Business (MTDfB). The reform programme aims to design penalty regimes that are fair; effective in supporting good compliance; and simple to understand and operate.
- 1.2 Previous consultation has identified that a good penalty regime should take a consistent and standardised approach. Simplifying and harmonising late submission penalties, late payment penalties and interest will make the tax administration system clearer and simpler for our customers, ensuring that it is as easy as possible for them to comply with their obligations across taxes. It will also be easier for HM Revenue & Customs (HMRC) to operate consistently.
- 1.3 Alongside this consultation document on interest and late payment penalties the government has published a response to the [previous consultation on late submission penalties](#). The government intends to introduce the changes to late payment and late submission penalties as a coherent package. This will allow the two to be designed to work well together and will reduce the number of consecutive changes being made to penalties.
- 1.4 Two previous consultations said that the government would consult further on specific proposals for late payment penalties and the interaction with late payment interest. These consultations were:
 - [‘Making Tax Digital: Tax Administration’](#) (responses document published on 31 January 2017); and
 - [‘Making Tax Digital: sanctions for late submission and late payment’](#) (consultation published on 20 March 2017)
- 1.5 Where tax is not paid on time late payment interest is paid by customers to cover the cost to the Exchequer of not having use of money it would have if the tax due had been paid on time. Repayment interest is paid by government on monies owed to customers.
- 1.6 Late payment penalties may also be charged where a customer pays late and does not have a reasonable excuse.

What this consultation covers

1.7 This consultation seeks views on:

- **Late payment interest and repayment interest.** Bringing interest paid by and to HMRC for VAT into line with similar rules for Income Tax Self-Assessment (ITSA) and Corporation Tax (CT). This will enable a common set of rules to apply across these regimes.
- **Late payment penalties.** To introduce a new model for charging penalties on payments made late by customers. This will help address the current diverse late payment penalty models, promote positive behavioural change, and facilitate the opportunity to apply this same model across other regimes at some point in the future.

1.8 Any further extension of the harmonised rules to other taxes will be considered separately.

2. Alignment of Interest Rules

Interest principles

2.1 The consultation 'Interest – Working Towards a Harmonised Regime' response document (published on 13 February 2009) set out three principles to remove inconsistencies in the way interest is charged and paid. Although any interest model would need to take account of the differences between the taxes, the government believes that these principles continue to apply:

Recompense

- Interest should provide recompense for loss of use of money;
- Recompense to operate both ways: for HMRC and for taxpayers; and
- Responsive to changes in market rates

Fairness

- Reassures those who pay on time or overpay that they are not disadvantaged;
- Removes financial advantages of paying late; and
- Prevent incentives for delaying payment

Simplicity

- Harmonised regime where this approach is sensible;
- Clear, transparent, easily understood and accessible to all; and
- Cost-effective to administer

2.2 Legislation was subsequently introduced through the Finance Act 2009 (FA09)

- Schedule 53, which deals with late payment interest,
- Schedule 54, which deals with repayment interest.

The Finance Act 2009 Rules

2.3 In general the rules for charging and paying interest outlined in FA09 are:

- Late payment interest is charged by HMRC from the date the debt is due until the date the payment is received.
- Repayment interest is paid by HMRC:
 - For repayment of amounts previously paid – from the date the payment was made (or if later, the date the payment was due to be made) until the date of repayment;
 - For payment by HMRC of an amount not previously paid. For example where HMRC owes the taxpayer a payment due to a claim being made - from the date the return or claim was required to be made (or if later the date the claim was made) until the date of payment.

2.4 These rules have been introduced for ITSA but not for CT or VAT.

3. Interest rates and Corporation Tax

Interest rates

- 3.1 In general the rates of interest charged and paid to customers are consistent across most taxes; set at a rate of 2.5% above base rate for interest charged to customers and at 1% below base rate, subject to a minimum of 0.5%, for interest paid to customers.
- 3.2 The different rates charged to customers on late payments and paid to customers on overpayments is in line with commercial practice and is the policy adopted by other authorities internationally.

Interest rates for Corporation Tax Quarterly Instalment Payments

- 3.3 The rates paid and charged in year to CT customers for Quarterly Instalment Payments (QIPs) are different to most other rates.
- 3.4 The CT QIPs regime is a mechanism whereby large CT payers, generally those with annual profits of more than £1.5m, estimate their current year's liability, and make QIPs based upon that estimate, before the true liability is known. Although there are also payment on account schemes for VAT and ITSA, it is only in CT that customers are expected to estimate their current year's liability and make a payment in the same accounting period based on that estimation.
- 3.5 Because of the estimated nature of the payments the government believes that the current differential interest rates for QIPs should be maintained.

Question 1. Do you agree that in-year QIPs payments should continue to attract differential interest rates?

Interest and Corporation Tax other than QIPs

- 3.6 The current rules for charging interest in CT broadly mirror the general rules laid down in the Finance Act 2009 and implemented for ITSA.
- 3.7 Interest is charged by HMRC from the date payment is due to the date it is actually received.
- 3.8 Interest is paid to customers from the date the payment that is being repaid was received, or if that payment was received early, the day the payment became due and payable, until the date the repayment is made.
- 3.9 As the general rules for applying interest, (other than interest on in-year payments on QIPs), achieve the same general result as those in the Finance Act 2009 described above, the government believes that harmonisation between ITSA and CT has already been achieved.

Question 2 – Do you agree the way interest is charged for CT satisfactorily mirrors the rules contained in FA09?

Question 3 – If you do not agree please explain why.

4. Interest and VAT

4.1 The rules for charging interest and associated late payment penalties in VAT are not aligned with the general rules for CT and ITSA. The main areas which are different are:

- **Default Surcharge:** a charge of between 2%-15% of the tax due that can be charged where a payment is not made on time. The charge relates only to the amount of VAT outstanding at the due date and so does not take into account how long any payment is outstanding.
- **Default Interest:** interest that can be charged on an assessment of an amount of VAT that is due from a customer. The rules for applying default interest are similar to those for CT/ITSA where interest is charged from the due date of the return to which the assessment of tax relates until any monies are paid.
- **Statutory Interest:** Interest payable to customers in some circumstances where there are official errors. In general these are the only circumstances in VAT where interest is paid by HMRC.
- **Repayment Supplement:** a surcharge/penalty on HMRC. A payment of 5% of the tax repayable where HMRC does not make a payment of a repayment return within defined circumstances, for example where the payment takes longer than 30 days to make. The amount of the charge does not relate to how long a repayment is outstanding.

VAT – interest on late payment of returns

4.2 The government proposes that late payment interest should follow the basic FA09 rules. Namely, interest would be charged on any amount remaining outstanding from the date the payment for the return was due until it was paid.

4.3 Where a return is submitted and paid after the proper due date, the government proposes that late payment interest is charged for the period between the proper due date and when the payment is received.

VAT – interest on assessments and amendments

4.4 The government proposes to adopt the existing rules contained in FA09.

4.5 In general this would mean interest would be charged to customers as if the return had been correctly made on the due date until the payment for the amendment is received.

4.6 For any assessments or amendments resulting in amounts due to customers, interest would be paid

- From the date of the payment of the amount that is being repaid to the date the repayment is made.

- Or where it is not a repayment of an amount previously paid (for example in the case of an increased repayment return), interest would be paid from the later of the date the amendment was received, or should have been received, to the date the payment is made.
- 4.7 Sometimes where no return is submitted, HMRC may issue a prime assessment to collect the tax it believes is due. We propose that interest is charged on that assessment, if it is not paid, from the due date of that assessment until it is paid.
- 4.8 If subsequently a return is submitted in time to replace the prime assessment, any interest charged on the assessment would be cancelled and replaced with interest from the proper due date of the return. Any monies paid as a result of the assessment would be treated as if they were payments for the return and interest would be calculated accordingly.
- 4.9 Currently HMRC policy is that interest is not charged on an officer's assessments where it is judged that interest would not constitute restitution to the government. For example, where an assessment of output tax would have led to another taxable person recovering that VAT as input tax in full, had the correct accounting occurred. The government proposes to retain this legislative discretion.

VAT – interest on delayed payment by HMRC of a repayment return

- 4.10 Repayment supplement is paid if a repayment is not made within 30 days, subject to various other conditions. The payment is 5% of the tax due and does not reflect the length of any delay in making a payment. The government believes that application of the repayment interest rules would provide a more proportionate response to a delay and, unlike the current repayment supplement, reflect the length of time that repayment has taken to be made.
- 4.11 Repayment supplement is not made in all situations. In devising the rules for paying interest on repayment returns it is important that government does not make payments in situations where there may be a risk to public monies. For example it is important that government makes payments where they represent proper and correct claims. We believe it is important to reconsider if all of the existing rules where repayment supplement is not paid need to be retained. Our proposals are:
- **The 30 day rule – where HMRC do not pay the supplement if a repayment is made within 30 days**, the government proposes that repayment interest would be paid according to the usual repayment interest rules. Therefore the 30 day rule should not be retained. However, the government believes that HMRC should still be able to make reasonable enquiries to protect public monies and suggest that interest is not paid for any period where HMRC has made reasonable enquiries and a full and complete response has not been received;
 - **Where a return is received late by HMRC**, no repayment supplement is paid if a return is received by HMRC late. Government proposes that

repayment interest would be paid according to the usual rules; from the date of receipt of the return until the date of the repayment;

- **Where a repayment return is reduced because it was incorrect;** repayment interest would only be paid on the amount of the reduced return. Where an assessment or amendment is made which reduces the amount of the repayment on a return the repayment interest would be reduced accordingly and;
- **Outstanding returns** before repayment interest is paid HMRC needs to ensure that the interest that is paid reflects the customer's tax position as a whole. Where there are other returns that have not been received and the due dates for those returns have passed HMRC cannot be sure that they are aware of the complete debt picture. Therefore repayment interest would not be paid if there were outstanding returns.

Question 4 – Do the proposals for interest for VAT on late payment of a return reasonably reflect the FA09 rules?

Question 5 – Are the proposals for VAT regarding interest on assessments and amendments sensible?

Question 6 – Do the proposals for interest on a delayed payment of a repayment VAT return reflect the right balance between recompense for customers and the protection of public monies?

5. Late payment penalties and the interaction with late payment interest

Background

5.1 Late payment penalties support late payment interest to encourage full payment of what is due as soon as possible. The current payment of late payment interest at 2.5% above the base rate provides a preferential interest rate compared to most commercial lenders. To be fair to the majority of people who do pay on time, HMRC should not be treated as a favoured lender for the few who may seek to gain an advantage through paying late.

Previous consultations

5.2 The previous consultations,

- 'Making Tax Digital: Tax Administration' in 2016; and
- 'Making Tax Digital – sanctions for late submission and late payment' in 2017;

5.3 These consultations explained that the rate of penalty needs to be sufficient to encourage full payment as quickly as possible. A debt owed to HMRC should not be a lower priority than amounts owed to other creditors.

5.4 Previous consultations proposed two models, a penalty interest model and a fixed rate penalty model. Most respondents preferred the penalty interest model as it was considered fairer.

5.5 Some respondents to the previous consultation in 2017 stated that in order to design the penalty, the government will need to look at how late payment penalties and late payment interest work together as well as how both interact with other penalties.

5.6 In the 2017 consultation views on the date from which late payment penalties should be charged were received. Most respondents thought a 14 day starting point was insufficient as this would:

- Provide an insufficient time period to make payment arrangements with HMRC;
- Not make sufficient allowance for personal factors such as illness, travel and holidays; and
- Not make sufficient allowance for postal delays and/or internal HMRC delays.

5.7 In the 2017 consultation a 30 day starting point was viewed by many respondents as a more appropriate timescale, with one citing consistency with other penalties, for example, the 30 day submission deadline for delivering a

return. However, one respondent thought that penalty interest should be applied immediately after the missed payment deadline.

- 5.8 Respondents to the previous 2016 consultation, considered the illustrative rate for penalty interest, of 10% too high. In the 2017 consultation, the government invited comments on basing a penalty interest rate on the statutory interest rate of 8% plus the Bank of England base rate. A few respondents agreed with the proposed rate, as it was seen to mirror the system used for commercial late payments. However, several respondents thought that the proposed 8% rate was still too high. A concern raised was about the possible double counting of the base rate in rates for both late payment interest and in the late penalty interest.

Circumstances where a late payment penalty would not apply or may be reduced.

Reasonable excuse

- 5.9 Where a customer has a reasonable excuse for not paying on time they can ask for any penalty not to be charged or to be withdrawn.
- 5.10 A reasonable excuse is something that stops a customer from paying on time, where they have taken reasonable care to ensure they do so.

Time-To-Pay (TTP)¹

- 5.11 Where a customer does not have a reasonable excuse but is unable to pay the full amount by the due date customers should proactively engage with HMRC to arrange to pay over time but as quickly as they can.
- 5.12 Late payment penalties will not be applied where a TTP is in place before or shortly after the due date. Where a TTP is agreed later it will help to reduce the amount of penalties to be paid.
- 5.13 TTPs provide a successful route for customers to quickly and easily make arrangements to pay their tax over time, where they cannot pay by the expected date.

¹ Where customers are unable to pay in full by the due date HMRC can use its discretion to allow a customer to pay over a period of time where they have the means to make the agreed payments and other tax liabilities that become due during that period.

Proposed New Model

5.14 To be fair to the majority of customers who do pay on time the government believes that where there is no reasonable excuse or a TTP in place, late payment penalties should apply in addition to late payment interest.

5.15 The government is proposing a model that addresses the concerns raised in previous consultations, is fair to those that pay on time, and encourages payment as quickly as possible. We are proposing to:

- Ensure that the base rate is not included in calculating late payment penalties; addressing the concerns about double counting;
- Provide 15 days from the due date to either pay or arrange a TTP without penalty; and
- Provide up to 30 days to pay or arrange a TTP with a reduced penalty.

5.16 We are proposing a hybrid model where late payment penalties include:

- An element charged at a percentage of the tax due; and
- An element charged in an 'interest' type calculation.

5.17 We believe this will provide the flexibility to introduce those aspects, as described above, that respondents have asked for, whilst also ensuring that it continues to encourage full payment as quickly as possible.

The new model: first 30 days after the due date

5.18 The government's proposals seek to achieve a balance between fairness to those that pay on time and flexibility to those that need time to make arrangements to pay without creating, in effect, a second later payment date.

5.19 Our proposals are that where tax is not paid by the due date and there is no reasonable excuse, a penalty payment of 5% of the tax unpaid at the due date would become payable after 30 days. Except:

- No penalty would be charged if payment of the unpaid amount was made or TTP was agreed within 15 days of the due date; and
- The penalty would be halved if that payment or TTP was made from day 16 to day 30.

5.20 This is similar to other penalty regimes, such as those for parking ticket penalties which are often reduced by 50% if paid within the first 14 days.

5.21 By way of illustration: Where £3,000² is outstanding at the due date the penalty for the new model in the first 30days:

Amount outstanding at due date	£3,000
Paid or TTP in first 15 days	No penalty
Paid or TTP from day 16-30	£75 penalty
Not paid or TTP at day 31	£150 penalty

5.22 For the example of £3,000 outstanding at the due date in the current ITSA regime:

- A penalty of £150 (5% of the tax outstanding) would be charged at day 30; and
- Further penalties at 5% of the tax due at 6 and 12 months.

5.23 For the example of £3,000 in the current VAT regime once in the default period:

- A penalty from £60 to £450 (2-15% of the tax) would be charged at the due date depending on the number of previous defaults.

Question 7 – Do the proposals for late payment penalties strike the right balance between fairness for those that pay on time and provide a reasonable time for those that need it to arrange payment?

After the first 30 days

5.24 If the tax remained unpaid after day 30 of the due date the first penalty charge would become immediately payable. An additional penalty would then be charged after 30 days from the proper due date until full payment is made, and

² Late Payment Interest will be payable, in accordance with the rules described above, in addition to any penalty.

would be calculated in a similar way to interest.

- 5.25 This second penalty would be charged in addition to any late payment interest. Based upon feedback from previous consultations the government has decided that there would be no second addition of the base rate used in the formula to calculate the second penalty charge.
- 5.26 The second charge would be calculated and become payable after the debt had been paid in full.

Question 8 – Do you think these general rules provide the correct balance between protecting those that pay on time and encouraging and supporting those that do not?

Specific circumstances

- 5.27 **Late returns** – where a return is not provided and a determination/prime assessment is raised any late payment penalties would be charged on the assessment if it is unpaid according to the general rules, or in other words from the when payment of the assessment is due.
- 5.28 However, where a return is subsequently made which displaces the determination/prime assessment any late payment interest on it would be cancelled as would any late payment sanction. Interest and penalties would then be charged as if the return had been made on time taking into account any payments received for that period.
- 5.29 This is to replicate the situation of a person who had complied with their obligations to make a return and to avoid disadvantage those who are compliant.
- 5.30 **Amendments and Assessments** –penalties would be charged from date the amendment is made, or the payment for the amendment is required if later.
- 5.31 **Accelerated Payment Notices (APN)** – late payment penalties would be charged if the APN is not paid by the due date.
- 5.32 **Payments on account** –Late payment penalties would only apply to balancing payments, or for CT from the normal due date which is 9 months and 1 day from the end of the accounting period, and not to payments on account. This reflects current practice across the taxes.

Question 9 – Do the proposed rules provide the correct balance between protecting those that pay on time and encouraging and supporting those that do not?

Question 10 – We believe that late payment penalties should apply from the payment due date. What difficulties, if any, could you see with this?

Question 11 – Are there any other specific circumstances that should be accounted for?

6. Initial assessment of impacts

- 6.1 This chapter provides an initial assessment of the impacts of the changes proposed in this document. A comprehensive tax impact assessment for these proposed changes will be published in due course once the policy design has been finalised.
- 6.2 We are not proposing any changes to the way interest is paid in either ITSA or CT, and as such there would be no impacts. The proposals align the rules for VAT with those for CT and ITSA. Our proposals ensure that the interest paid by and to VAT registered customers will generally reflect the amount and length of time that any amount due is not paid.
- 6.3 For late payment penalties our proposals will not impact on the vast majority of people, who pay on time. Nor will they impact for any period anyone who has a reasonable excuse for not making a payment by the due date. Penalties will not be payable in other circumstances where someone fails to make a payment by the due date and subsequently either makes a payment or enters into a time to pay arrangement within 15 days of the due date. For those that do not pay on time the government considers the proposals will positively influence those that can pay but do not, and influence those that cannot pay to make TTP arrangements.
- 6.4 We welcome comments providing evidence about the impacts of the proposed changes and providing suggestions for how the government can mitigate those impacts.

7. Summary of Consultation Questions

Question 1. Do you agree that in-year QIPs payments should continue to attract differential interest rates?

Question 2 – Do you agree the way interest is charged for CT satisfactorily mirrors the rules contained in FA09?

Question 3 – If you do not agree please explain why.

Question 4 – Do the proposals for interest for VAT on late payment of a return reasonably reflect the FA09 rules?

Question 5 – Are the proposals for VAT regarding interest on assessments and amendments sensible?

Question 6 – Do the proposals for interest on a delayed payment of a repayment VAT return reflect the right balance between recompense for customers and the protection of public monies?

Question 7 – Do the proposals for late payment penalties strike the right balance between fairness for those that pay on time and provide a reasonable time for those that need it to arrange payment?

Question 8 – Do you think these general rules provide the correct balance between protecting those that pay on time and encouraging and supporting those that do not?

Question 9 – Do the proposed rules provide the correct balance between protecting those that pay on time and encouraging and supporting those that do not?

Question 10 – We believe that late payment penalties should apply from the payment due date. What difficulties, if any, could you see with this?

Question 11 – Are there any other specific circumstances that should be accounted for?

8. The Consultation Process: how to respond

This consultation is being conducted in line with the Tax Consultation Framework. There are 5 stages to tax policy development:

Stage 1 Setting out objectives and identifying options.

Stage 2 Determining the best option and developing a framework for implementation including detailed policy design.

Stage 3 Drafting legislation to effect the proposed change.

Stage 4 Implementing and monitoring the change.

Stage 5 Reviewing and evaluating the change.

This consultation is taking place during stage 2 of the process.

The purpose of the consultation is to seek views on the detailed policy design and a framework for implementation of a specific proposal, rather than to seek views on alternative proposals.

How to respond

We would like to hear from organisations or individuals on the points raised by this document.

A summary of the questions in this consultation is included at chapter 7.

Responses should be sent by 2 March 2018, by e-mail to mtdta@hmrc.gsi.gov.uk

or by post to:

HMRC
S1715
Harmonisation & Convergence/PDE
Floor 6
Central Mail Unit
Newcastle upon Tyne
NE98 1ZZ

Paper copies of this document or copies in Welsh and alternative formats (large print, audio and Braille) may be obtained free of charge from the above address. This document can also be accessed from [HMRC's GOV.UK pages](#). All responses will be acknowledged, but it will not be possible to give substantive replies to individual representations.

When responding please say if you are a business, individual or representative body. In the case of representative bodies please provide information on the number and nature of people you represent.

Confidentiality

Information provided in response to this consultation, including personal information, may be published or disclosed in accordance with the access to information regimes.

These are primarily the Freedom of Information Act 2000 (FOIA), the Data Protection Act 1998 (DPA) and the Environmental Information Regulations 2004.

If you want the information that you provide to be treated as confidential, please be aware that, under the FOIA, there is a statutory Code of Practice with which public authorities must comply and which deals with, amongst other things, obligations of confidence. In view of this it would be helpful if you could explain to us why you regard the information you have provided as confidential. If we receive a request for disclosure of the information we will take full account of your explanation, but we cannot give an assurance that confidentiality can be maintained in all circumstances. An automatic confidentiality disclaimer generated by your IT system will not, of itself, be regarded as binding on HMRC.

HMRC will process your personal data in accordance with the DPA and in the majority of circumstances this will mean that your personal data will not be disclosed to third parties.

Consultation Principles

This consultation is being run in accordance with the government's Consultation Principles.

The Consultation Principles are available on the Cabinet Office website:
<http://www.cabinetoffice.gov.uk/resource-library/consultation-principles-guidance>

If you are interested in attending a meeting at this stage to discuss this work, please send an email to MTDTA@hmrc.gsi.gov.uk

If you have any comments or complaints about the consultation process please contact:

John Pay, Consultation Coordinator, Budget Team, HM Revenue & Customs, 100 Parliament Street, London, SW1A 2BQ.

Email: hmrc-consultation.co-ordinator@hmrc.gsi.gov.uk

Please do not send responses to the consultation to this address.