HMRC - CFM98850 - Procedure: Direction To Complete An Enquiry

TIOPA10/SCH7A/PARA48

TIOPA10/SCH7A/PARA48 allows a reporting company to apply to the tribunal, at any time, for a direction that an officer of Revenue and Customs should give a closure notice in respect of an enquiry, within a specified period. This is equivalent to an application under FA98/SCH18/PARA33 in relation to a company tax return enquiry.

As in the case of the corresponding company tax return enquiry provision, an appeal is subject to the normal provisions of TMA70/PART5 as they apply to appeals, with the exclusions set out in TMA70/S49(2)(b.

The tribunal must give the direction, unless satisfied that the officer has reasonable grounds for not giving a closure notice.

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