HMRC - COG932130 - Action By SO Authorised Officer

The signing of directions and decisions is the responsibility of the SO authorised officer only. No other officer below the grade of SO is authorised to sign directions and decisions.

Before signing a direction and decision the SO authorised officer must review the case and be completely satisfied that there is sufficient evidence on which to form a reasoned opinion that the ‘employee has received relevant payments knowing that the employer has wilfully failed to deduct tax or pay the employee’s NIC’.

(This content has been withheld because of exemptions in the Freedom of Information Act 2000)

Where satisfied that a direction and decision is in order the SO authorised officer should sign and date the direction and decision in the following example format

‘Dated this twenty-third day of June 2010’.

The SO authorised officer should carefully record on the papers all the relevant factors taken into account and the reasons for deciding that a direction and decision was appropriate.

If the direction and decision are subsequently appealed see COG932810 onwards.

To make sure there is a digital record of the authorisation, the SO authorised officer must

use their caseflow login, and

upload a copy of the electronically signed direction and decision to Caseflow under the relevant caseflow reference.

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