HMRC - COM71005 - Time Limit For Opening An Enquiry

General

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The time limit for opening an enquiry depends on the accounting period end date, when the return is delivered and, for APs ending after 31 March 2008, the size of the company. The following time limits relate to APs ending after 31 March 2008.

Singleton companies and companies in small groups (as defined by S383 Part 15 Chapter 1 of the Companies Act 2006)

If the return is delivered on or before the filing date, we can enquire into the return by giving notice of our intention to do so at any time up to 12 months from the day on which the return was delivered.

Companies in groups which are not small

If the return is delivered on or before the filing date, we can enquire into the return by giving notice of our intention to do so at any time up to 12 months from the filing date.

Companies in groups that are not ‘small’ as defined in S383 Part 15 Chapter 1 of the Companies Act 2006 need to identify themselves to HMRC as they are not entitled to the earlier closure of the enquiry window applying to individual companies and those in small groups who deliver their returns early.

Normally such companies identify themselves by completing the relevant box on the CT600 return form.

All companies

If the return is delivered after the filing date, we can enquire into the return by giving notice of our intention to do so at any time up to and including 31 January, 30 April, 31 July or 31 October next following the first anniversary of the day on which the return was delivered.

COTAX

COTAX normally calculates and records the last date for an enquiry (the LDE) for an original return when it is logged.

In a small number of cases the LDE displayed may not be accurate because of factors COTAX cannot take into account, such as where there has been an enquiry into a return for the wrong period. COM71060 has more information.

Where necessary, you can amend the automatically calculated LDE using function MAPS (Maintain AP Signals).

When a return is logged showing that a company is part of a group which is not small, COTAX automatically sets a signal to that effect on the company record.

You can view the status of the signal in functions DRTN (Display Return) and DAPD (Display AP Details). DAPD also shows whether it was set by LRTN or MAPS in the ‘origin’ field next to the signal.

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