HMRC - COM71010 - Opening An Enquiry

You must follow the guidance in the Enquiry Manual at EM1500 onwards when opening an enquiry into a company tax return.

You must give the company written notice of intention to enquire.

The notice must be received by the company on or before the last date for enquiry. See COM71005 for more information.

If the enquiry results from an amendment to the return, the scope of the enquiry is limited to matters relating to or affected by that amendment unless we are still within the time limit to enquire into the original return.

Otherwise, an enquiry into a return can extend to anything in the return, or anything required to be contained in the return.

You do not have to give reasons for dissatisfaction with the return and should not do so.

You cannot open an enquiry if you have already opened and closed an enquiry into that return and have received no new amendment. You may still be able to make a discovery assessment or determination for that period.

There is a similar right to enquire into any claim notincluded in a return, that is, made outside a return, but if we have issued a notice to deliver a return and a claim can be made as part of a return, that is the only way in which it can be made.

When you issue a notice or intention to enquire into a return you must use the wording given in the Enquiry Manual.

COTAX does not issue the notice of enquiry. You need to do that locally in the form of a letter on the lines set out in EM1547.

If your office does not use Caseflow or CQI to control enquiry cases, you need to record on COTAX that you have started an enquiry by using function MAPS (Maintain AP Signals) to set the ‘enquiry in progress’ signal on the record.

A notice of intention to enquire is given on the date on which it is delivered to the taxpayer. For a notice given by post, this means that you should despatch the notice in sufficient time for it to arrive at the company premises before the time limit expires.

See:

COM71011 for a list of functions to use in particular situations

COM71012 for legislation applying to this subject.

Previous page

Next page