HMRC - COM71013 - Opening An Enquiry (Action Guide)

To open an enquiry for a CTSA AP, consider steps 1 - 6 below. The guide is presented as follows.

Opening an enquiry

1. Issue the enquiry notice manually following the guidance in the Enquiry Manual at EM1551.

2. Use function DASS (Display Assessment Details) to check that the company’s self assessment has been recorded. See COM132000 and COM23150 for more information.

3. If you work in an office that uses Caseflow or CQI, you must enter full details of your enquiry in that system so that it can automatically update COTAX overnight.

If your office does not use Caseflow or CQI, use function MAPS (Maintain AP Signals) on the day that you issue the enquiry notice to enter the SA enquiry details for the relevant AP, making the following entries.

Set the ‘enquiry in progress’ signal to ‘Y’ in the ‘in progress’ field. COTAX enters the session date as the starting date of the enquiry in the started field.

Enter the type of enquiry, ‘A’ / ‘F’ (aspect or full) in the ‘type’ field.

Interaction with Caseflow or CQI

4. In those offices using Caseflow or CQI to control enquiry cases, the following are automatically entered and amended by that system overnight.

‘Enquiry in progress’ signal.

Started date.

Enquiry type.

Pursuit status

5. Use function VPPD (View Payment and Posting Details) View Accounting Period Summary screen to check the current pursuit status for the relevant AP.

If the pursuit status is LA, LA/PLA or LA-ENF indicating that the case is working with a Debt Management office, go to step 6. Otherwise, you need take no further immediate action. However, you should monitor the pursuit status of the relevant AP(s) during the course of your enquiry and if necessary contact the Debt Management office to agree appropriate action.

6. Contact the Debt Management office to establish the position regarding the outstanding debt on the relevant AP. You may agree to informally stand over the outstanding debt pending closure of your enquiry depending on the circumstances.

Continue to monitor the pursuit status of the relevant AP(s) during the course of your enquiry and if necessary contact the Debt Management office again to agree appropriate action.

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