HMRC - COM71041 - Making Jeopardy Amendments (Action Guide)

To prepare a jeopardy amendment to the self assessment during an enquiry for a CTSA AP consider steps 1 - 5 below. The guide is presented as follows.

Enquiry into return for the wrong period

1. If the company tax return under enquiry is for the wrong period, do not amend the company’s AP record before making the jeopardy amendment as it is only when you issue the closure notice that you are entitled to designate the period for which the return should have been made. See COM71060 for more information.

Preparing a jeopardy amendment with COTAX

2. Use function RAMA (Record / Amend Assessment) ‘prepare a jeopardy amendment’ option.

3. RAMA displays the details captured from the company’s return or the latest issued assessment. Adjust the figures in RAMA screen COT121N to reflect your amendments to the company’s self assessment and issue the jeopardy amendment.

Preparing and issuing a jeopardy amendment manually

4. Do this only where the COTAX system is unavailable and you must issue the amendment quickly. Prepare the jeopardy amendment manually by following the guidance at COM23101 and in the Enquiry Manual at EM1954. If you need to issue the notice before the due date for the AP under enquiry replace ‘NOW’, in the phrase ‘Any tax shown is due NOW’, with ‘on or before …….’, inserting the due date for the AP under enquiry.

5. At the first available opportunity, use function RAMA ‘prepare a jeopardy amendment’ option to enter the details onto COTAX. You should:

enter the details of the jeopardy amendment you have issued manually

select ‘record manual issue’ from the drop down menu for the ‘Do you want to?’ field on screen COT121G

enter the date of issue as the date the manual jeopardy amendment was issued.

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