HMRC - COM71060 - Enquiry Into Return For The Wrong Period

This subject is presented as follows.

Scope of enquiry where return made for the wrong period

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Where it appears that a company has made a return for the wrong period, the power to enquire into the return extends to the period for which the return should have been made.

The scope of the enquiry is similarly extended where a return has become a return for the wrong period as a result of a direction under Section 12(5A) ICTA 1988, as to the accounting date to be used where the company carries on several trades.

When is a period the ‘wrong period’?

There are two situations where a company may make a return that is a return for the wrong period. The first is where the company makes a return for a period that is treated in the return as an AP, but it is not an AP. The second is where the return is made on the basis that there is no AP ending in or at the end of the specified period, but there is such an AP.

Filing date and enquiry window for a return made for the wrong period

Where a return is made for a wrong period, the time allowed for the issue of a notice of enquiry into that return is determined by reference to the

Closure notice for enquiry into the wrong period

If you conclude that the return was for the wrong period, your closure notice must designate the AP for which a return should have been made, specifying the dates on which the period begins and ends.

Where there is more than one AP ending in or at the end of the period specified in the notice to deliver, your closure notice must designate the first of those APs for which no return has been delivered. Legislation provides for a return to be delivered for any other

Your revenue amendment amends the return to make it a return appropriate to the designated period.

For more information about the legal background, see the Enquiry Manual at EM3885 and the example at EM3886.

COTAX

When you are ready to issue the closure notice to end an enquiry into a return made for the wrong period, you must first amend the company’s AP record to show the correct period or periods. See COM71061 for further information.

You then use function RAMA (Record / Amend Assessment) to issue the closure notice from the AP for which the return should have been made.

You should include a free format message to make it clear that as part of the enquiry conclusions, the closure notice also designates the period for which the return should have been made. When issued, the closure notice shows the start and end dates of the correct AP.

See:

COM71011 for a list of functions to use in particular situations

COM71012 for legislation applying to this subject.

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