HMRC - COM71061 - Enquiry Into Return For The Wrong Period (Action Guide)

To amend the AP record of a company that has made a return for the wrong period before you issue a closure notice, consider steps 1 - 13 below. The guide is presented as follows.

Revising the AP record

1. If you are ready to issue the closure notice to end an enquiry into a return made for the wrong period, whether with COTAX or manually, you need to amend the company’s AP record to the correct period or periods before you issue it. Follow the steps below.

2. Use function MRSC (Maintain Repay / Realloc Signals (Company)) to inhibit automatic repayments and reallocations for all APs.

3. Use function MAPS (Maintain AP Signals) to change the ‘in progress’ signal to ‘N’ on the AP that you want to supersede.

 You must:

print the return and attachments from View CT Returns or for a paper return, use the [Print] button in function DRTN (Display Return)

use the [Print] button in function DASS (Display Assessment) to print copies of all assessments on the AP that you want to supersede.

Keep them in case you need them later for evidential purposes as the information disappears from the IT systems when you use function URTN (Unlog Return).

If you have made a jeopardy amendment for the period under enquiry, contact the CT Business Help Desk(This content has been withheld because of exemptions in the Freedom of Information Act 2000) before you unlog the return.

5. Use function URTN (Unlog Return) to unlog the return on the AP that you want to supersede.

6. Use function MAPD (Maintain AP Dates) to supersede the period that is wrong and replace it with the correct period or periods.

7. Use functions LRTN (Log Return) and CRTN (Capture Return) to:

log and capture the return and record the self assessment on the correct AP, using the original date of receipt of the return

change the ‘Do you wish to issue an acknowledgement?’ field entry from ‘Y’ to ‘N’ in the final screen of CRTN (COT112G).

8. Use function MAPS for the correct AP to set the ‘enquiry in progress’ signal to ‘Y’. In the ‘started’ field, delete today’s date and enter the original enquiry start date. Enter the enquiry type in the ‘type’ field.

9. Use function MRSC to unset the inhibition on automatic repayments and reallocations for all APs.

If the superseded and superseding APs are:

linked, use function VPPD (View Payment and Posting Details) to confirm that any payments have moved correctly from the superseded to the superseding AP

not linked, use function REWD (Direct Reallocation Within COTAX) to move payments shown as stranded in VPPD on the superseded AP to the superseding AP.

Issue the closure notice:

using function RAMA (Record / Amend Assessment) wherever possible or

manually if the wording of the standard COTAX closure notice does not suit your case. See COM71093 for more information.

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Interaction with Caseflow or CQI

Caseflow and CQI are not automatically updated from COTAX.

If your office uses these systems, you must update them to reflect all of the changes you have made to the COTAX record.

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Further help

If you encounter problems or need further advice because of the particular circumstances of your case, contact the CT Business Help Desk(This content has been withheld because of exemptions in the Freedom of Information Act 2000) .

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