HMRC - COM71080 - Transferring An Enquiry To SCI

When you transfer the responsibility for an ongoing enquiry to Special Civil Investigations (SCI), you must not make an entry in the ‘enquiry ended date’ field in function MAPS (Maintain AP Signals).

If you do so, it releases the repayment and reallocation inhibitions that are created by setting the ‘enquiry in progress’ signal to ’Y’ and frees COTAX to make automatic reallocations and repayments before the enquiry has ended. It also causes further problems if SCI need to make a jeopardy amendment or close the enquiry with COTAX.

When you transfer the case, leave the MAPS ‘enquiry ended date’ field blank. This preserves the COTAX record as an open enquiry until SCI formally close it.

See:

COM71021 for a list of forms relevant to this subject

COM71011 for a list of functions to use in particular situations

COM71012 for legislation applying to this subject.

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