HMRC - COM71094 - Closing An Enquiry Non-Contract Settlement Helpcard For Caseworkers

If you are a caseworker and are ready to ask a COTAX operator to close an enquiry in a non-contract settlement case, consider steps 1 - 11 below. The guide is presented as follows.

General guidance

You must:

give the COTAX operator clear and full instructions on the entries required on the closure notice

advise them of any other action they need to take.

Initial actions

Does the conclusion of your enquiry mean the self assessment figures need to be amended?

If yes, go to step 3.

If no, go to step 7.

Is there a jeopardy amendment on the AP?

If yes, go to step 9.

If no, go to step 4.

Have you decided that the return under enquiry has been made for the wrong period?

If yes, go to step 10.

If no, go to step 5.

Was a taxpayer amendment received during the course of the enquiry?

If yes and it was received within the time limit for the company to amend its return, make sure the amendment is included in the figures you give to the COTAX operator in step 6.

If no taxpayer amendment was received or it was received outside the time limit so it cannot be actioned, go to step 6.

Give the COTAX operator full details of the figures to include in the closure notice and the actions they must take as a consequence of the closure. Show:

the entries to be amended and the amounts to be included

the amount of CT chargeable you expect to be calculated as a result of the amendments

whether the revenue amendment will affect any penalties and if so, whether the operator should allow them to be issued automatically.

The conclusion of the enquiry does not lead to an amendment of the self assessment

say that you have completed your enquiry

state your conclusions, taking into account any deferred taxpayer amendment

amend the return to give effect to the conclusions stated in the notice.

There is a jeopardy amendment on the AP

An enquiry cannot be concluded by the issue of a jeopardy amendment even if the figures in the closure notice will be exactly the same as in the jeopardy amendment.

If there is no appeal against the jeopardy amendment, instruct the COTAX operator to issue a closure notice with revenue amendment as normal.

If there is an appeal against the jeopardy amendment, your instructions must tell the COTAX operator how the appeal is to be determined.

The return was made for the wrong period

Ask the COTAX operator to amend the company’s AP record, giving them the following information.

The AP to be superseded.

Start and end dates for the required APs.

The return to be unlogged.

The AP onto which the return should be logged and captured.

Give the COTAX operator any further advice they need to successfully carry out these actions then go to step 6.

Action needed on Caseflow or CQI

If your office uses Caseflow or CQI, the enquiry must be closed on the appropriate system.

If the COTAX operator has access to the appropriate system, tell them what entries they need to make.

If the COTAX operator does not have access to Caseflow or CQI, make the appropriate entries.

There is further guidance in the COPGU section of the Enforcement and Compliance intranet site for Caseflow and in the Managing Compliance Guide for CQI.

For further guidance see:

COM71020for taxpayer amendments received during the course of an enquiry

COM71040and COM71041for making jeopardy amendments

COM71050and COM71051for appeals against jeopardy amendments

COM71060and COM71061for enquiries into the wrong period

COM71090for closing an enquiry in a non-contract settlement.

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