HMRC - COM71095 - Closing An Enquiry Non-Contract Settlement Helpcard For COTAX Operators

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

General guidance

 You must have the COTAX CT Co-ordinator role to carry out all the required actions.

The caseworker must give you full instructions on the entries that are needed in the closure notice and the CT chargeable figure that will result.

Initial actions

 Do your instructions from the caseworker show that the conclusion the enquiry means that the self assessment figures need to be amended?

If yes, go to step 3.

If no, go to step 10.

 Has the caseworker advised you that there is a jeopardy amendment with an outstanding appeal?

If yes, go to step 14.

If no, go to step 4.

 Do your instructions show that the AP structure needs to be amended because the return under enquiry has been made for the wrong period?

If yes, go to step 16.

If no, go to step 5.

Using COTAX to prepare the closure notice

If the figure does not agree, use the button to produce a printout of the screen and refer it to the caseworker for further guidance. Use the button to abandon RAMA until you get fresh instructions.

If the enquiry is recorded in Caseflow and you have access to that system, ask the caseworker to allocate the task to you and follow the guidance on the Enforcement & Compliance intranet site by following the Caseflow ‘Useful link’ and then the Caseflow Guidance link.

If the enquiry is recorded on CQI and you have access to that system, follow the guidance in the Managing Compliance Guide at MCG731.

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You need to record the issue of a manual assessment

You must carry out these actions on the same day that the manual closure notice with revenue amendment is issued.

10. Use function MRSC (Maintain Rept / Realloc Signals (Company)) to inhibit reallocations or repayments to or from any AP of the company.

11. Use function RAMA (Record / Amend Assessment). Select the ‘closure notice with rev amdt’ option. Enter the figures supplied by the caseworker.

If the caseworker has asked you to provide a printout of the calculation to help them prepare the manual closure notice, use the button when you have entered the figures and clicked .

On screen COT121G select ‘record manual issue’ from the ‘do you want to?’ field and enter today’s date as the date of issue.

12. Deal with any penalty as instructed by the caseworker then go to step 9.

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There is an appeal against a jeopardy amendment on the AP

13. Check for any action required at step 4 then follow the guidance at step 5.

14. On screen COT121G in function RAMA, show how the appeal is determined as instructed by the caseworker then go to step 9.

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You need to amend the AP structure before you can issue the closure notice

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

16. Use function MAPS (Maintain AP Signals). Select the AP the caseworker has told you to supersede, select the [SA Enquiry Details] button and change the ‘enquiry in progress’ signal to ‘N’.

17. Use function DASS (Display Assessment) to view the assessments on the AP you are going to supersede.

18. Use the button to produce prints of all the assessments as these must be kept in case they are later needed for evidential purposes.

19. If the company tax return for the AP you are going to supersede was submitted electronically, use View CT Returns and takes prints of the CT600 and attachments.

20. Use function URTN (Unlog Return) to unlog the return on the AP that you are going to supersede.

21. Use function MAPD (Maintain AP Dates) to change the structure of the AP record as instructed by the caseworker.

If COTAX cannot automatically link the APs, ask the caseworker for advice.

22. Use function LRTN (Log Return) to log and capture the return onto the correct AP. Do not ask COTAX to issue an acknowledgement as we no longer issue paper acknowledgements.

23. Use function MAPS (Maintain AP signals). Select the correct A, select the [SA Enquiry Details] button, set the ‘enquiry in progress’ signal to ‘Y’, change the ‘started’ date to the original enquiry start date and Enter the enquiry type.

24. Use function MRSC (Maintain Repay / Realloc Signals (Company)) to unset the inhibition on automatic repayments and reallocations for all APs.

25. Check function VPPD (View Payment and Posting Details) to make sure payments have correctly been moved from the superseded AP to the new AP.

If payments need to be moved manually, use function REWD (Direct Reallocation Within COTAX) to do so.

Go to steps 5 to 9.

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