HMRC - COM71100 - Closing An Enquiry: Reissuing A Closure Notice

You can use function RRAS (Request Reissue of Assessment) at any time to order the reissue of any CTSA

However, reissuing a closure notice is not a routine procedure. You should not do so unless you have good reason to believe or accept that the original closure notice has not been received by the company.

If Royal Mail return the closure notice undelivered, you cannot reissue it until a new address is entered on the company’s record. Once the company’s address has been amended and you use function RRAS, COTAX issues the closure notice again to the revised address showing a new date of issue.

You must not use function RRAS to provide a company or an agent with a copy of something they have lost.

See:

COM71021 for a list of forms relevant to this subject

COM71011 for a list of functions to use in particular situations.

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