HMRC - COM71105 - Closing An Enquiry: Error In Issuing A Closure Notice

If you make a mistake or omit something whilst issuing a closure notice in COTAX there is an accepted procedure to follow which having won several appeals is now established as case law. The principle of which can be applied to any statutory notice, inclusing closure notices, and is as follows:

Get advice immediately you realise output is to be issued in error to the customer by contacting the CT Business Help Desk and explain what’s happened and ask for technical help

Before the output is physically produced (it’s still in the system to be printed) contact the customer so that they know what is being sent to them and that it is being issued in error

Back this contact up in writing, ensuring in explains the output message is not HMRCs intended view

Enter a suitable COTAX note.

Once this process has been completed you can undertake the required corrective action to recalculate and re-issue the closure notice.

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