HMRC - COM71110 - Closing An Enquiry: Revenue Amendments

This subject is presented as follows.

General

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This topic deals primarily with revenue amendments that you make when an enquiry ends. See COM71090 for information on closing an enquiry with a non-contract settlement and the Enquiry Manual at EM3878 and EM3871 for general information on this topic.

Interaction with jeopardy amendments

There is guidance at COM71040 and COM71050 on jeopardy amendments.

Manual closure notice with revenue amendment - updating COTAX

If you manually issue a closure notice with revenue amendment you need to update COTAX with the amended figures.

See COM71093 to COM71095 and the Enquiry Manual at EM3871.

You can use the ‘prepare a revenue amendment’ option in function RAMA (Record / Amend Assessment) to calculate the figures that you need to enter on your manual closure notice with revenue amendment and then update the company’s COTAX accounting record.

COTAX:

records the details of the manual revenue amendment on the company record

updates the relevant postings as if it had made the amendment.

Consequential amendments to returns for other periods

If as a result of your enquiry you conclude that other returns made by the company which are not under enquiry need to be amended, you can use the ‘prepare a revenue amendment’ option in function RAMA to amend those returns. In such cases you must include your conclusions about those other returns in your closure notice for the period under enquiry.

For further guidance, see COM71092, COM71093 and the Enquiry Manual at EM3878.

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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