HMRC - COM71126 - Partial Closure Notice (Action Guide)

To make a partial closure notice involving any CTSA AP, consider steps 1 – 12 below.

Repayment

If the Partial Closure Notice will result in a repayment then go to COM71030 and follow the ‘Repayment during enquiry’ guidance.

Existing assessments and penalty determinations

Leave undisturbed any assessments, including self assessments and late filing penalties on the COTAX record for relevant APs. Do not make any new ones.

Additional tax due {#}

No additional tax due {#}

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