HMRC - COM71140 - Closing An Enquiry: Enquiries Under Schedule 1A TMA 1970

This subject is presented as follows.

COTAX

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COTAX does not provide support for Schedule 1A enquiries into claims and elections not made in a return. You must open, conduct and close those enquiries outside COTAX.

The conclusions of a Schedule 1A enquiry normally affect the company’s liabilities, so you need to update COTAX with the result. When you are ready to do so, use function RAMA (Record/Amend Assessment), ‘process a claim’ option to:

amend the recorded claim or record the amended claim

suppress the assessing output as the wording of output issued by COTAX is not appropriate to settling a Sch 1A enquiry.

Enquiry completion procedures under Sch 1A TMA 1970 after FA 2001

Schedule 29 Part 4 Paragraph 10 FA 2001 amended Paragraph 7 Schedule 1A TMA 1970 to simplify the procedure on completion of an enquiry into claims and so on not included in returns. See the Enquiry Manual for details of the approach before FA 2001.

Your closure notice and any necessary amendment to the claim are combined into one letter, the closure notice. There was previously a 60-day process for amendments on the completion of a Schedule 1A enquiry. The taxpayer right to amend on closure does not apply to enquiries into such claims.

Schedule 1A and Para 24 Schedule 18 FA 1998

There are important distinctions between the Schedule 1A TMA 1970 and Schedule 18 FA 1998 enquiry regimes and different closure procedures apply to each. See the Enquiry Manual for further information on both regimes.

If the company has delivered a return for the AP affected by the Sch 1A claim and you are already conducting a Para 24 Sch 18 enquiry into that return, you must handle the Sch 1A enquiry separately from the Para 24 Sch 18 enquiry.

Further information

See:

the Enquiry Manual at EM8030 and EM8560, the Company Taxation Manual at CTM90635 and COM52030 for more information about enquiries into claims and elections under Schedule 1A

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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