HMRC - CTM90130 - CTSA: Introduction: Layout Of Guidance

The guidance material at CTM90000 onwards covers both CTSAand CTPF provisions. It:

corresponds broadly to the ‘law and practice’ material on CTPF,

does not cover CTSA enquiry provisions or procedures, for which see the Enquiry Handbook,

does not cover COTAX, or provide low-level procedural guidance. For this, see the On-line COTAX Manual (COM).

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