HMRC - CTM94020 - CTSA: Other Types Of Penalty

FA98/SCH18/PARA2 (TMA70/S10) covers the obligation of a company to notify chargeabilityand the penalty for failure to do so.

FA98/SCH18/PARA20 (TMA70/S96) covers the submission of an incorrect return by a company.

Please see the Enquiry Manual for more information on both the above subjects.

If a company incurs more than one tax-related penalty for the same accounting period, thenyou only impose the greater or greatest on each slice of relevant tax - see CTM94240 for more detail.

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