HMRC - CTM95310 - CTSA: Timing

FA98/SCH18/PARA36 (2)

If you can ascertain the filing date for the return you can make a Revenue determination at any time after that date.

If you cannot ascertain the filing date for the return you can only make a Revenue determination after the later of:

18 months after the end of the period specified in the notice to deliver,

and

three months after the day of service of the notice.

For the normal timing for Revenue determinations see CTM95340and for the circumstances in which you may regard the filing date as ascertainable see CTM95350.

Previous page

Next page