HMRC - CTM95320 - CTSA: Period For Which Made

The periods for which you can make a Revenue determination are:

If there is only one accounting period ending in or at the end of the period specified in the notice, that period.

If there is more than one accounting period ending in or at the end of the specified period, each of those accounting periods.

If you have insufficient information to identify the accounting periods of a company, such period or periods ending in or at the end of the specified period as you determine.

You must serve a notice of a Revenue determination on the company and the notice muststate the date of issue.

Guidance on making a Revenue determination in COTAX is in the On-line Company Tax Manual (COM) in the ‘Assessing’ business area.

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