HMRC - CTM95330 - CTSA: When Of No Effect

If the company shows that:

it has no accounting period that ended in or at the end of the period specified in the notice to deliver,

or

it has delivered a return for the accounting period (or each accounting period, if there is more than one) that so ended,

or

no return is yet due for any such period,

the Revenue determination is of no effect and it should be discharged.

Note: COTAX will not automatically discharge a Revenue determination that is notsuperseded by an SA. You must identify the situation and do that yourself. See subjectStranded Revenue determinations’ in the On-line Company Tax Manual (COM), in theAssessing’ business area.

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