HMRC - CTM95350 - CTSA: Filing Date Ascertainable?

FA98/SCH18/PARA36 (2)

Paragraph 36 (2) says that you can make a Revenue determination:

immediately after the filing date, if that date can be ascertained,

or, if that date cannot be ascertained,

the later of:

18 months from the end of the period specified in the notice,

and

three months from the day on which the notice was served

The following information is relevant to ‘ascertaining’ the filing date for a returnfor an accounting period:

The accounting period that the return will cover.

Whether or not that accounting period coincides with a period of account of the company and, if it does not, into what period of account of the company the accounting period falls.

In some cases, the date of service of the notice to deliver.

Some dictionaries say that ‘ascertain’ means ‘find out for certain’. Others indicatethat something less than certainty may be sufficient.

The Revenue takes the view that something less than complete certainty is needed in thecurrent context. In the absence of a return, you can rarely be completely certain of:

the period that a return should cover,

or

the filing date for the return.

You may therefore regard the filing date as ascertainable if:

you have positive information about the company’s business activities and accounting intentions(for example, in a new case),

the company has an established accounting date and tax history and you hold no information to suggest that the outstanding return will break that pattern,

the company is a member of a Group Payment Arrangement.

Using the examples in CTM95340:

If there is no indication in the file that the company has changed its accounting date you may regard the filing date is ascertainable in example 1.

In example 2 you have no history and no positive information about the company’s activities or accounting intentions. You should not regard the filing date as ascertainable.

The filing date is ascertainable in a case like example 3, on the basis of the additional information provided by the company in October 1999.

When the date of service of a notice to deliver is material in determining the filingdate assume that it was delivered four working days after its date of issue.

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