HMRC - CTM95360 - CTSA: Partial Compliance With Notice To Deliver

FA98/SCH18/PARA37

Paragraph 37 lets you make a Revenue determination when a company only partly complies with a notice to deliver.

If:

a return is delivered for an accounting period ending in or at the end of the period specified in a notice to deliver,

and

there is another period (called in the statute the ‘outstanding period’) ending in the specified period that you think is an accounting period,

you can determine ‘to the best of your information and belief’ the amount of tax payable by the company for the outstanding period. You can do this at any time after the filing date for the outstanding period, if that date can be ascertained.

If the filing date cannot be ascertained you cannot make a Revenue determination until after the later of:

30 months after the end of the period specified in the notice to deliver.

three months after the day on which the notice is served.

You must serve a notice of a Revenue determination under Paragraph 37 on the company showing the date of issue, as in the case of a determination under FA98/SCH18/PARA36.

If the company demonstrates that:

the outstanding period is not an accounting period,

or

it has delivered a return for that period,

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

Note: COTAX will not automatically discharge a Revenue determination that is not superseded by an SA.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

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