HMRC - CTM95390 - CTSA: Time Limit

You cannot make a Revenue determination later than three years after the date on which you could first make it (FA98/SCH18/PARA36 (5) and FA98/SCH18/PARA37 (4)).

See CTM95310 and CTM95360 for guidance on when you can first make a Revenue determination.

Previous page

Next page