HMRC - CTM95410 - CTSA: Proceedings For Tax Started: Company Makes Return

FA98/SCH18/PARA40 (4)

When:

the Collector has begun proceedings for recovery of tax charged by a Revenue determination,

and

before the proceedings are concluded the Revenue determination is superseded by an SA,

the proceedings can continue as if they were proceedings for outstanding tax in the SA.

Previous page

Next page