HMRC - OT04635 - Decisions - Part And Final Claim Decisions

Under OTA75\SCH5\PARA3(1) decisions can be made on the whole or each part of any claim. They can be made on the basis that some or all of the expenditure

Is allowable as not qualifying for supplement and that any supplement claimed is disallowed or reserved for later decision.

Is allowable as qualifying for supplement at the rate claimed or at a rate other than that at which it was claimed.

Previously allowed as not qualifying for supplement (consideration of title to supplement having been reserved) and now qualifies for supplement at the rate claimed or at a rate other than that at which it was claimed.

Is not allowable.

Each notification provides for a statement to show whether the decision is part or final. Any undetermined part remaining for consideration is referred to as a reservation

There is no limit to the number of decisions which can be made before the final decision is given, but see below regarding time limits.

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