HMRC - OT04660 - Claims And Correspondence During The Assessing Rounds

LB Oil & Gas normally respond to claims and the majority of correspondence relating to claims within 28 days of receipt. PRT assessments made under the main assessing programmes are issued on the last working days in the May and November following the chargeable period to which they relate (OT04300). Where during these assessing months a claim, or correspondence relating to a claim which if allowed would be included in the assessment, is received less than 28 days before the date on which the assessment is to be made there may be insufficient time to enable LB Oil & Gas to properly consider that claim or correspondence. With a view to achieving impartiality of treatment LB Oil & Gas adopts a consistent approach in dealing with claims and correspondence relating to claims that are received during the assessing rounds.

Claims and correspondence received before the start of the assessing month

All claims and correspondence relating to claims for the period received before the start of the assessing month will be reviewed and a response issued normally within 28 days of receipt.

Deadline for correspondence within the assessing month

Correspondence relating to claims for the period will normally receive attention if received no later than mid-month. Companies are expected to submit the majority of their replies before the start of the assessing month as later submission impacts on LB Oil & Gas’s ability to respond which in turn restricts the time available for the submission of any additional claims. Subject to matters that can be easily resolved by telephone, fax etc the decision of the inspector following the review of the correspondence received during the assessing month will normally be the last decision issued relating to that subject prior to the issue of the assessment.

During the assessing months of May and November it is common for companies to request information concerning the impending assessments. Inspectors will on request orally provide details of items currently appearing in the draft assessment although requests for dummy assessments will be refused on the grounds that it is not administratively possible to afford this facility to all companies. Information relating to the draft assessment is provided on the clear understanding that the draft assessment is not necessarily in its final form and that responsibility for quantifying claims to provide optimum relief remains with the company.

Claims received after the start of the assessing month

Where there is an unexpected exposure to PRT due to reservations or increased income figures and there is further expenditure that can be claimed LB Oil & Gas will process a claim if it can be done without the need for a detailed review. These claims will typically be formal claims under Schedule 7 (OT13750) where the amounts have already been informally agreed (

All other claims will receive attention only if practicable, except where the inspector has previously agreed with the company that a claim will be dealt with if received before a specific date.

Previous page

Next page