HMRC - OT18590 - PRT Compliance: Clear Errors

For Low Risk Customers the instructions at TCRM2461 will apply. We would expect all customers to fully explain the reason for the error.

For non-Low Risk customers where the error is a system error consideration should be given to whether this is a single isolated event or a part of a wider pattern of events; and how it fits in with our understanding of the company’s systems.

A record of errors should be maintained as part of the information on the system. Each error should be dealt with by reference to its own particular facts (but also taking into account the history of errors) and a decision made on potential penalties at that time. Whilst such a record will not necessarily of itself determine the risk status of a company they will inform the decision making process of a company’s risk status now and in the future. The new Penalties legislation will also apply here. (See CH80000).

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