HMRC’s Non-Statutory and Statutory Clearance Services: how are they working at the moment?

General Features

01 February 2019

What are your recent experiences of dealing with HMRC’s clearance services?

Members of the CIOT’s Owner Managed Business, Corporate Taxes and Indirect Taxes technical sub-committees have been reporting concerns to us about HMRC’s non-statutory clearance service. They are increasingly finding HMRC will argue that any uncertainty is in the interpretation of the facts and not the legislation, or that there is no uncertainty at all, and so the clearance service cannot be used. Inconsistent responses to identical cases have also been reported.

Delays with HMRC’s statutory clearance service have been noted as well.

In order to build up a picture of the current situation, we are asking members to send us details of their recent experiences of HMRC’s response to both non-statutory and statutory clearance applications. Please send your comments to technical@ciot.org.uk.