HMRC - CTM97520 - CTSA: Rolling Forward

Once a group has made a group payment arrangement it applies automatically to subsequent periods of account. It creates new group payment periods within the same arrangement, until it is terminated:

by agreement,

or

by HMRC under a specific provision of the contract.

The nominated company has to notify the group payment team of any:

additional companies that it wishes to bring into the arrangement for the next period of account

and

companies that it wishes to leave out.

It must give the notification before the first instalment payment is due under the arrangement for the new period.

When a group of companies in a group payment arrangement changes its period of account:

the nominated company must inform the group payment team in writing of the change

but

the group can leave the arrangement in place for the new period of account as long as that period does not exceed twelve months.

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