HMRC - IPT05000 - Calculating The Value Of The Premium: Contents

IPT05050 Purpose and outline of this section

IPT05100 Importance of premium

IPT05150 Definition of premium

IPT05160 Separate contracts: contents

IPT05200 Determining 'any risk'

IPT05250 How the value of 'any risk' is determined

IPT05300 Costs of administration

IPT05350 The meaning of 'commission'

IPT05400 The meaning of 'facility to pay in instalments'

IPT05450 Premiums are inclusive of tax

IPT05500 Discounted premiums

IPT05550 Intermediaries: contents

IPT05600 Premiums received other than in money

IPT05650 Contracts at less than open market value (OMV)

IPT05700 Retro rated policies

IPT05750 Employers' Liability Insurance

IPT05800 Types of contract covering exempt and taxable risks

IPT05900 The de minimis provision

Previous page

Next page