HMRC - IPT06100 - Purpose And Outline Of This Section

This section provides information about the registration of insurers who are liable to account for IPT. It deals with procedures for registering and deregistering insurers, and for making changes to the register.

Remember that if an insurer has received taxable premiums since 1 October 1994, they are liable to account for IPT from the date on which they began to receive those premiums (after 1 October 1994) whether or not they were registered at that date.

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