HMRC - IPT06610 - Purpose And Outline Of This Section

The IPT register is an important Departmental tool for managing the tax; therefore it is vital that it is correct. A valid entry on the register could contain errors in points of detail. These may stem from original entry errors that need correction. Alternatively there may be changes to an insurer’s or taxable intermediary’s particulars subsequent to registration, such as a new address, requiring an amendment to the register. There is no distinction made, in practice, between changes to the register arising from a correction or an amendment.

The register must, if it is to be of use, be kept accurate and up to date. If you discover any error in the register it is your responsibility to take steps to correct it.

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