HMRC - IPT06680 - Failure To Notify Changes

Insurers have a major part to play in ensuring that the register remains correct. Their co- operation in helping to ensure that the details on the register are kept up-to-date should be encouraged. Officers should explain, where necessary, why it is in an insurer’s own interest to ensure that their entry in the register is correct and the procedures for notifying the department.

Any insurer or taxable intermediary who persistently fails to notify changes should be reminded, in writing, of the need for their registration details to be kept up to date. While there are penalties covering specific situations, such as failure to register, there are no general penalties for failing to notify an amendment to registration details.

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