HMRC - IPT07600 - The Special Accounting Scheme: Contents

IPT07605 Purpose and outline of this section

IPT07610 Withdrawals or expulsions from the scheme

IPT07615 Definition of 'premium written date'

IPT07620 Tax points under the special accounting scheme

IPT07625 Complications relating to tax points under the special accounting scheme

IPT07630 Recording agreement about the use of an alternative tax point

IPT07635 Payments in advance

IPT07640 Payments in instalments

IPT07645 Delays in bringing tax to account

IPT07650 How the guidelines are applied

IPT07655 Accounting for tax on leaving the scheme

IPT07660 Definition of premium adjustments

IPT07665 Tax points for additional premiums (APs)

IPT07670 Effect of additional premiums (APs) on de minimis contracts

IPT07675 Effect of return premiums (RPs) on de minimis contracts

IPT07680 Tax credits

Previous page

Next page