HMRC - IPT07650 - Insurance Premium Tax: How The Guidelines Are Applied

The guidelines relating to undue delay, mentioned on the previous page, do not have statutory force. Your initial approach to an insurer who has not operated within the terms of these expectations should be to explain what our expectations are, and explain that we expect all insurers to abide by them. There are three main points, which can be made to insurers to encourage them to conform.

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