HMRC - IPT07700 - The Cash Receipt Accounting Method: Contents

IPT07705 Purpose and outline of this section

IPT07710 Definition of 'cash receipt'

IPT07715 Definition of receipt 'by an insurer'

IPT07720 Deductions from salary for insurance

IPT07725 Insurers using the basic cash receipt method

IPT07730 Payments in advance

IPT07735 Payments in instalments

IPT07740 Delays in bringing tax to account

IPT07745 Accounting for tax on ceasing to use the cash receipt method

IPT07750 Premium adjustments within the cash receipts scheme

IPT07755 Tax points for additional premiums (APs)

IPT07760 Return premiums (RPs) and tax credits

IPT07765 Effects of APs and RPs on de minimis contracts

IPT07770 Tax receipts under the cash receipt method

Previous page

Next page