HMRC - IPT07800 - Transitional Accounting Arrangements: Contents

IPT07805 Purpose and outline of this section

IPT07810 Cash receipt method

IPT07815 Special accounting scheme

IPT07820 Additional premiums

IPT07825 Monthly written contracts

IPT07830 Premiums paid on a monthly or other regular basis

IPT07835 The effect of a rate change on de minimis policies

IPT07840 The anti-forestalling provisions

IPT07845 Contracts providing cover for a period exceeding 12 months

IPT07850 Penalties on errors relating to the rate changes

IPT07855 Rates of tax

IPT07860 Relevant dates for transitional and anti-forestalling provisions

IPT07865 Guidance relating to periods prior to 1 June 2017

Previous page

Next page