HMRC - IPT08700 - Group Registrations

Responsibility for the audit assurance programme for a group will normally lie with the officer for the representative member. As discussed in IPT08600, if the group are also registered for VAT, it is more effective and efficient to have the same officer or assurance team responsible for both taxes.

Communication amongst officers dealing with the assurance of a group registration is essential as it maximises the assurance effort.

Visit selection

Visits to subsidiaries should be planned in the context of perceived risk. Some subsidiaries will not need to be visited regularly and routinely: it should be sufficient to carry out a visit as and when one is required.

Action after visit to subsidiary

The officer undertaking the visit to a subsidiary should prepare a full report and retain it in the insurer’s folder.

Previous page

Next page