HMRC - IPT10175 - Procedure Tables: Invalid Entries In The IPT Register

All invalid entries must be cancelled, showing the cancellation date as the same date as the EDR.

LIPTOs should:

\* instruct BTOps to delete the invalid entry; \* consider the possibility of fraud; \* arrange with BTOps to refund any ‘tax’ paid, but only if the incorrectly registered person will refund this to the ‘insured(s)’; \* ensure that the correct tax has been paid by the properly registrable person; \* ensure that the correct person is now registered; and, where appropriate, establish why they have not registered previously; consider the possibility of a belated notification penalty (see [IPT10075](https://www.gov.uk/hmrc-internal-manuals/insurance-premium-tax/ipt10075)); \* withdraw any assessments issued to the invalidly registered person, but consider whether these should be issued to the correctly registrable person; \* keep a local record of all such cases - showing names, registration numbers, dates and any amounts of ‘tax’ involved.

If the EDRs for the incorrect and correct registrations are the same, and there is no fraud and / or outstanding assessments, the correct person can accept liability for all previous returns (i.e. those in respect of their business, but not originally addressed to them).

An IPT 1 must be completed by the correct person. This is not processed, but is used to replace the original (which should be marked ‘cancelled’). You should ask BTOps to amend the register.

If any assessments are outstanding, decide whether these still require payment.

If the correct person is not willing to accept liability, LIPTOs should follow the procedures in the first part of IPT10175.

If the person previously registered incorrectly is now liable to register, amend their EDR and register the other person separately.

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