HMRC - IPT10425 - Procedure Tables: Issue Of An Officer's Assessment

All officers’ assessments should be raised using form IPT 641. All assessments must be forwarded to BTOps for processing. BTOps will issue the Notice of Assessment.

Form IPT 641 should be completed as follows.

All unused boxes and lines should be crossed through.

Under and overdeclarations for the same period should be shown separately.

Amounts should be entered as whole pounds - underdeclarations rounded down and overdeclarations rounded up.

Due to and due from amounts must not be entered on the same line.

There are very few occasions when interest should not be calculated; however, where there is a reasonable excuse (see IPT09165) it may be appropriate. Any inhibit of interest must be countersigned at the appropriate level determined and notified by a Grade 7, based on local risk assessment.

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Ensure any unused lines and boxes are ruled through.

NOTE: For the same period, officer’s assessments and voluntary disclosures can be amalgamated on one IPT 641. This is particularly useful for large insurers with a number of assessments in the pipeline.

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