HMRC - OT18640 - PRT Compliance: Risk Assessment - The Risk Review Process

The Business Risk Review process is described in detail at TCRM3000.

As part of a company’s Business Risk Review the CRM may ask the PRT tax specialist to complete a review from a PRT perspective. Tax specialists should be prepared to discuss the adequacy of the customer’s systems: apart from informing about specific PRT risks, such comments will contribute to the overall assessment of governance and delivery.

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