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## SCHEDULE

FORM 1

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Regulation 4(1)

FORM 1

SCHEDULE

Regulation 4(1)

### Insurance Premium Tax Application for Registration

Before you start, please read the Notice "Registering for IPT". Write clearly in ink and use CAPITAL LETTERS.

**1** Please give your full name and your business address.

Name:			
Business address:			
		Postcode:	
Tel no:		Fax no:	

**2** Please give your trading name if it is different from the name given at **1**

--

Only complete **3** if you do not have a business establishment in the United Kingdom (UK). Otherwise, go straight to **4**

**3** (a) Do you have a general representative in the UK who meets the requirements of Section 10 of the Insurance Companies Act 1982?

- These requirements are explained in the Notice "Registering for IPT".

Please tick <input checked="" type="checkbox"/>
Yes <input type="checkbox"/> Go to 3(b).
No <input type="checkbox"/> Go to 3(c).

(b) Will your general representative be acting as your tax representative?

- If you have a general representative, that person will be your tax representative unless you nominate some other person.

Please tick <input checked="" type="checkbox"/>
Yes <input type="checkbox"/> Give details at 3(d) below.
No <input type="checkbox"/> Go to 3(c).

(c) Do you wish to use this form to nominate a person to act as your tax representative?

- If you already have a UK agent, you may wish to nominate that person to act as your tax representative.

Please tick <input checked="" type="checkbox"/>
Yes <input type="checkbox"/> Give details at 3(d) below.
No <input type="checkbox"/> Go to 4.

(d) Please give the name and address of either the person you wish to nominate as your tax representative or the name and address of your general representative.

- Remember to obtain written agreement from this person that they are prepared to act as your tax representative.

Name:			
Address:			
		Postcode:	
Tel no:		Fax no:	

**4** What is the legal status of your business?

- If you are a partnership, please remember to complete Form IPT 2 as well as this form.

Please tick <input checked="" type="checkbox"/>	
Sole proprietor <input type="checkbox"/> Partnership <input type="checkbox"/>	
Limited Company <input type="checkbox"/> Give details from your certificate of incorporation:	
Certificate no. <input type="text"/>	Date of certificate <input type="text"/>
Unincorporated Body (other than partnership) <input type="checkbox"/> Specify type of body <input type="text"/>	
Lloyd's syndicate <input type="checkbox"/>	

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**5** Do you wish to use this form to notify that you are going to use the special accounting scheme from the first of your accounting periods? (Use of the scheme is mandatory for a Lloyd's syndicate wishing to elect Lloyd's to act on its behalf).

Please tick

Yes  No

Only complete **6** if you are a Lloyd's syndicate. Otherwise go straight to **7**

**6** (a) Please give your syndicate number.

(b) Are you electing that Lloyd's may act for you from the first of your accounting periods?

Please tick

Yes  No

(c) Are all your premiums processed through Lloyd's Policy Signing Office (LPSO)?

Please tick

Yes  Go to 6(e).  
No  Go to 6(d).

(d) What percentage (%) of your premium income is not processed through LPSO?

%

(e) Who will be responsible for submitting IPT returns?

Please tick

Lloyd's   
Managing Agent

(f) Please give your managing agent's name and address.

Name:

Address:

Postcode:

Tel no:  Fax no:

(g) Are you involved in Mirror Syndicate activity?

Please tick

Yes   
No

(h) Are you reinsured to close?

Please tick

Yes  Give the number of the syndicate which has taken over your liability.   
No

**7** Are you in run off?

Please tick

Yes  No

**8** What class of insurer are you?

Please tick

UK Insurer  Branch of non-UK Insurer   
Captive  Representative Office   
Other

Please give details:

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**9** (a) Are you applying to register because a business has been transferred to you as a going concern?

Please tick

Yes  Give details below:  
 Date of transfer  IPT registration no. of previous owner   
 No  Go to 10.

(b) Do you wish to keep the IPT number of the previous owner?

Please tick

Yes   
 No

◆ If you wish to keep the number, please remember to complete Form IPT 68.

**10** Premiums received on or after 1 October 1994 will be taxable. Please give the date you expect to receive your first taxable premium.

**11** What class(es) of insurance business do you intend to provide?

- ◆ See Note 11 in the Notice "Registering for IPT" which will help you to answer this question.
- ◆ Please continue on a separate sheet of paper if necessary, and attach it to this form.

**12** Please give the total value of your taxable premium income for the 12 month period up to the date you sign this form.

£  actual/estimated  
 (delete as appropriate)

◆ If you do not have completely accurate figures, please give an estimate instead.

**13** Are you registered for VAT in the UK?

Please tick

Yes  Give your VAT registration no.   
 No

**14** Please indicate your preferred method of payment.

Please tick

Direct debit  Credit transfer   
 Cheque  Postal order   
 Cash

◆ If you wish to pay by direct debit please complete the mandate form in the Notice "Registering for IPT".

**15** Please complete and sign the declaration

**Declaration**

(Enter your own name in CAPITAL LETTERS) declare that the information given on this form and contained in any accompanying document is true and complete.

Signature  Date

Please tick

Sole proprietor  Partner  Director   
 Company Secretary  Authorised Official  Other   
 Please give details below

**For official use only**

LVO code and reg no  Stagger

RI  Group reg  Lloyd's return

	Registration	Tax Rep	LOGC
Approved - Initials/date			
Refused - Initials/date			
Letter of approval Issued			

CD 3578/2/92/NB105/94

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Regulation 4(2)

FORM 2

Regulation 4(2)

Full name of Partner:

Home address:

Home telephone:

Signature:

Postcode:

Date:

Full name of Partner:

Home address:

Home telephone:

Signature:

Postcode:

Date:

Full name of Partner:

Home address:

Home telephone:

Signature:

Postcode:

Date:

CU 30732/REV000491

These details form part of your application to register.  
Please make sure that every partner completes and signs one of the sections below.  
Please use CAPITAL LETTERS and write clearly in ink.

Full name of Partner:

Home address:

Home telephone:

Signature:

Postcode:

Date:

Full name of Partner:

Home address:

Home telephone:

Signature:

Postcode:

Date:

Full name of Partner:

Home address:

Home telephone:

Signature:

Postcode:

Date:

CU 30732/REV000491

FORM 3

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Regulation 7(1)

FORM 3

Regulation 7(1)

**Part 2: If you are the previous owner of a business, please read this form carefully and answer all the questions in Part 2.**

1. Please give your full name, and your trading name if you have one:  
[ ]
2. I transferred my business / changed my legal status on [ ]  
The new owner is [ ]  
3. From the above date, I wish to cancel my IPT registration because I will stop receiving taxable insurance premiums from that date. I agree to transfer my number to the new owner. The IPT registration number is [ ]
4. If this application is allowed, I agree to the following conditions:
  - the new owner will be entitled to any money or credit which Customs & Excise would normally have paid to me if the number had not been transferred; and
  - I will have no right to claim any money paid by Customs to the new owner.
5. Please give an address where we can contact you after the business has been taken over by the new owner.  
[ ]

Postcode [ ] Telephone number [ ]

Signature(s) [ ]

[ ]

[ ]

Please tick one box

Sole Proprietor  Partner (Member, all partners must sign)

Director  Company Secretary

Authorised Official  Other - please give details below [ ]

CP 243/01/19/03/24

FORM 4

**Before you begin, please read the notes overleaf. Remember to complete both parts of the form.**

**Part 1: If you are the new owner of a business, please read this form carefully and answer all the questions in Part 1.**

1. Please give your full name:  
[ ]
2. I took over a business as a going concern on [ ]
3. I apply to use the previous owner's IPT registration number which is [ ]
4. If this application is allowed, I agree to the following conditions:
  - I will send in my first IPT return form by Customs and Excise, with all the tax owing for the period shown on the form;
  - I will send in any outstanding returns which are due from the previous owner;
  - I will pay any IPT still owing on premiums received by the previous owner before the business was transferred;
  - any IPT return made by the previous owner for a period after the transfer date will be treated as made by me; and
  - I will have no right to claim any money paid by Customs to the previous owner, before the IPT registration number is transferred.

Signature(s) [ ]

[ ]

[ ]

Please tick one box

Sole Proprietor  Partner (Member, all partners must sign)

Director  Company Secretary

Authorised Official  Other - please give details below [ ]

CP 243/01/19/03/24

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Regulation 12(1)

FORM 4

Regulation 12(1)



# Insurance Premium Tax Return

For the period to

For Official Use

IPT Registration number      Period

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You could be liable to a financial penalty if your completed return and all the IPT payable are not received by the due date.

Due date:

For official use DOR only	
------------------------------	--

Fold here

Before you fill in this form please read the notes on the back.

Fill in all boxes clearly in ink, and write 'none' where necessary. Don't put a dash or leave any box blank. If there are no pence write "00" in the pence column. Do not enter more than one amount in any box.

For official use			
1	IPT due for this period		
2	Underdeclarations from previous periods		
3	Total (the sum of boxes 1 and 2)		
4	Overdeclarations from previous periods		
5	Amount payable or repayable (the difference between box 3 and box 4)		
6	Net value of taxable premiums (excluding tax)		
Special accounting scheme - please tick this box if you are using the special accounting scheme <input type="checkbox"/>			

**DECLARATION:** You, or someone authorized by you, must sign below.

If you are enclosing a payment, please tick this box

Signature: \_\_\_\_\_ (Full name of signatory in BLOCK LETTERS) Date: \_\_\_\_\_ 19\_\_

A false declaration can result in prosecution.

IPT 100 CB 5725/NK135/24

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FORM 5

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Regulation 12(2)

FORM 5

Regulation 12(2)



### Lloyd's Composite IPT Return for Syndicates For the period to

For Official Use

Period

You could be liable to a financial penalty if your completed return and all the IPT payable are not received by the due date.

Due date:

For official use  
D O R  
only

Fork Here

Before you fill in this form please read the notes on the back.

Fill in all boxes clearly in ink, and write 'none' where necessary. Don't put a dash or leave any box blank. If there are no pence write "00" in the pence column. Do not enter more than one amount in any box.

For official use				
1	IPT due for this period			
2	Underdeclarations from previous periods			
3	Total (the sum of boxes 1 and 2)			
4	Overdeclarations from previous periods			
5	Net tax payable or repayable (the difference between boxes 3 and 4)			
6	Net value of taxable premiums (excluding tax)			

**DECLARATION** by the representative of Syndicates, as defined in Regulation 9 of the Insurance Premium Tax Regulations 1994.

If you are enclosing a payment please tick this box

Full name of signatory (BLOCK LETTERS) \_\_\_\_\_ declare that the information given above is true and complete.

Signature: \_\_\_\_\_ Date: \_\_\_\_\_ 19\_\_

A false declaration can result in prosecution.

IPT 100L 02/08/2004

FORM 6



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Regulation 12(2)

FORM 6

Regulation 12(2)

**Insurance Premium Tax  
Lloyd's Composite Return - Schedule of Participating Syndicates**



Period

to

Lloyd's Syndicate number	IPT registration number	IPT due for this period	Underdeclarations from previous periods		Total (sum of columns 1 and 2)	Overdeclarations from previous periods		Net tax payable/repayable (the difference between columns 3 and 4)	Net value of taxable premiums (excluding tax)
			£	P		£	P		
<b>Totals</b>									

IPT 100L(S) GC 822/NIK0941