
STATUTORY INSTRUMENTS

2023 No. 827

The Insurance Premium Tax (Amendment) Regulations 2023

Amendment of the Insurance Premium Tax Regulations 1994

3. In regulation 2—

- (a) in paragraph (3), for “form prescribed in the Schedule to these Regulations” substitute “form specified for the purposes of this paragraph in a notice⁽¹⁾ published by the Commissioners”;
- (b) at the end insert—
 - “(4) Any reference in these Regulations to a notice published by the Commissioners is a reference to that notice as published from time to time.”

(1) The notice and specified forms are available electronically at <https://www.gov.uk/government/publications/notice-ipt-1-insurance-premium-tax/notice-ipt1-insurance-premium-tax>. Free of charge hard copies will be available on request from the HMRC helpline on 0300 200 3700 (+44 2920 501 261 for outside the UK enquiries) or by writing to BT VAT, HM Revenue and Customs, BX9 1WR, United Kingdom.