► RA Withdrawn in toto – contents re-brigaded into other RA's as detailed below RA 2435 - Her Majesty's Revenue and Customs (HMRC) Requirements

Rationale	
Contents	► 2435(1): Withdrawn - content covered by JSP800 Volume 2, Part 2, Chapters 11 and 12 ◄
Regulation 2435(1)	 HMRC Requirements 2435(1) ► Withdrawn - content covered by JSP800 Volume 2, Part 2, Chapters 11 and 12.
Acceptable Means of Compliance 2435(1)	HMRC Requirements Withdrawn - content covered by JSP800 Volume 2, Part 2, Chapters 11 and 12.
Guidance Material 2435(1)	 HMRC Requirements 2. ► Withdrawn - content covered by JSP800 Volume 2, Part 2, Chapters 11 and 12.

Intentionally Blank for Print Pagination