

FILING INSTRUCTIONS

RELEASE 6

Below are the filing instructions for Release 6 of *Practical Commercial Tax*. Please remove and discard the specified old pages and insert the new ones as indicated below. However, before filing this release, please ensure that Release 5 has been filed. The filing record card indicates details of the most recently filed release.

Remember to look at the illustrated filing guide at the end of the Service Information section if you have any difficulty filing in the new pages.

The checklist (which you will find behind these filing instructions) contains a complete list of pages your looseleaf should contain after you have filed this release.

For the most up-to-date version of these filing instructions, please visit the subscriber information page at www.sweetandmaxwell.co.uk

VOLUME 1

	<i>Remove old pages</i>	<i>Insert new pages</i>
Filing instructions		
	Filing Instructions 1 to 2 Checklist 1 to 4	Filing Instructions 1 to 2 Checklist 1 to 4
Contents		
	iii to iv xi to xii xv to xviii xxvi/1 to xxvi/2	iii to iv xi to xii xv to xviii xxvi/1 to xxvi/2
Service Information		
	SI/1 to SI/4 SI/7 to SI/8	SI/1 to SI/4 SI/7 to SI/8
Tables		
Supplementary Cases	1 to 2	—
Cases Supplementary	1 to 4 1 to 2	1 to 4 —
Statutes Supplementary SIs SIs	1 to 8 1 to 2 1 to 2	1 to 8 — 1 to 2
Chapter 1: Dealing with HMRC		
	1-1 to 1-8 1-13 to 1-16 1-19 to 1-20	1-1 to 1-8 1-13 to 1-16 1-19 to 1-20

Remove old pages

Insert new pages

Chapter 5: Intellectual property	<hr/>	
<i>*Remove all stroke pages in this range</i>	5-1 to 5-32*	5-1 to 5-36
Chapter 9: Agency and distribution	<hr/>	
	9-1 to 9-24	9-1 to 9-30
Chapter 10: Supply of goods and services	<hr/>	
	10-1 to 10-40	10-1 to 10-44
Chapter 16: Outsourcing agreements	<hr/>	
<i>*Do not destroy pages 16-4/1 to 16-4/4</i>	16-3 to 16-4*	16-3 to 16-4
	16-5 to 16-6	16-5 to 16-6/2
	16-19 to 16-20	16-19 to 16-20
	16-23 to 16-24	16-23 to 16-24
Reference B: Facts and figures	<hr/>	
	B-1 to B-12	B-1 to B-12/2
	B-17 to B-18	B-17 to B-18
	B-21 to B-24	B-21 to B-24
<i>*Remove all stroke pages in this range</i>	B-29 to B-36*	B-29 to B-40
Reference D: Forms and Precedents	<hr/>	
	D-1 to D-2	D-1 to D-2
	D-13 to D-20	D-13 to D-20
<i>*Place directly behind page D-34</i>	—	D-35 to D-44
Index	<hr/>	
	Supplementary Index-1 to	—
	Supplementary Index-2	
	Index-1 to 32	Index-1 to 34

You have now finished filing this release