## **Collection Manual**

## **Guidelines for ITS AUDIT - TRAIL**

This document was last updated November 2019

This Tax and Duty Manual is for internal operational purposes only

The following material is either exempt from or not required to be published under the Freedom of Information Act 2014.

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The information in this document is provided as a guide only and is not professional advice, including legal advice. It should not be assumed that the guidance is comprehensive or that it provides a definitive answer in every case.