

TOLLEY SEMINARS *ONLINE*

LECTURE ANALYSIS AUGUST 2017

PERSONAL TAX

P1026 Two PAYE cases dismissed (7.41 minutes) MP3 06

Chris Jones takes a look at two recent First Tier Tribunal PAYE cases; the first concerned the lifting of restrictions on some shares and the second looking at an appeal against a Personal Liability Notice for negligence.

P1027 Travel costs and temporary workplaces (7.17 minutes) MP3 07

Dean Wootten uses this session to consider when travel costs are allowable for an employee and when they become a taxable benefit.

P1028 Partnership CGT (16.18 minutes) MP3 08

Malcolm Greenbaum runs through the capital gains tax implications where partnerships are dissolved, profit sharing ratios are changed, new assets are introduced and annuities bought.

P1029 The Taylor Report (7.58 minutes) MP3 09

Chris Jones runs through the findings contained within the Taylor Review that looks at the balance between employment, self-employment, new flexible forms of 'atypical' work and employment rights in the modern workplace.

P1030 Tax Admin round up (12.42 minutes) MP3 10

Chris Jones provides us with a useful summary of administration events including a negligence claim, reasonable excuse claim and details of extended filing dates for 2016/17 returns.

BUSINESS TAX

B1026 Partnership losses (16.23 minutes) MP3 01

Malcolm Greenbaum continues his look at partnerships by considering what happens when a partnership makes a loss, what to do with notional losses and how anti-avoidance legislation can restrict relief.

B1027 What is deductible for corporation tax? – Part I (11.57 minutes) MP3 02

Dean Wootten provides us with a three-part lecture on deductible expenses for companies. In this session he considers expenditure linked to capital items.

B1028 What is deductible for corporation tax? – Part II (10.25 minutes) MP3 03

Dean Wootten moves on to consider other deductible items including accrued wages, appropriation of asset from fixed asset to stock, compensation receipts, entertainment and interest payments.

B1029 What is deductible for corporation tax? – Part III (11.18 minutes) MP3 04

Dean Wootten concludes his look at what is deductible for corporates by considering such areas as HP and leases, bad debts, training expenses, website costs and post cessation receipts.

B1030 Choosing the correct VAT registration date (14.17 minutes) MP3 05

Neil Warren looks at the important issue of helping your client to choose the correct VAT registration date when they are not required to register on a compulsory basis.