

TOLLEY SEMINARS *ONLINE*

LECTURE ANALYSIS DECEMBER 2017

PERSONAL TAX

P1046 2017 Autumn Budget – Personal Tax Aspects (17.20 minutes)

Dean Wootten considers the impact of the personal tax changes announced in the Budget affecting individuals, and considers the proposals to extend the off payroll rules to the private sector.

P1047 Property income for trusts (10.31 minutes)

Dean Wootten takes a look at how the new finance charge rules will impact on discretionary and interest in possession trusts.

P1048 More on furnished holiday lettings (22.09 minutes)

Robert Jamieson revisits some old IHT cases before explaining why, in his view, the First Tier Tribunal may have reached the wrong decision in a recent 2017 case.

P1049 Mandated trust income and tax returns (12.58 minutes)

Robert Jamieson explains HMRC's position on what constitutes mandated income and how it should be reported for tax purposes.

P1050 Remittances to the UK – are the new rules flawed? (16.44 minutes)

Robert Jamieson runs through the cleansing rules available to non UK domiciled individuals holding money in mixed overseas bank accounts and explains why he believes that these new provisions are flawed.

BUSINESS TAX

B1046 2017 Autumn Budget – Business Tax Aspects (13.01 minutes)

Dean Wootten runs through the key changes to business tax that were announced in the Autumn Budget.

B1047 SDLT on incorporation (10.10 minutes)

Peter Rayney provides us with a useful summary of the Stamp Duty Land Tax issues to consider when incorporating property businesses.

B1048 BEPS goes local and global (8.18 minutes)

Francesca Lagerberg uses her final session on BEPs to consider what clients need to know and do when moving into a new jurisdiction.

B1049 VAT on mixed supplies (11.55 minutes)

Neil Warren highlights the issues to consider when there is a sale that comprises more than one item.

B1050 VAT – discounts and credits (11.58 minutes)

Neil Warren considers the issue of credit notes that are issued to customers as well as how refunds from customers affect output tax.