Lecture Analysis December 2022

PERSONAL TAX

P1346 Personal tax round up (18.07 minutes)

Dean Wootten runs through a number of recent personal tax related cases, as well as an Employment Appeal Tribunal case. He also provides us with a useful summary of the recently released OTS property income report.

P1347 Difficulties with UK property returns (14.04 minutes)

Robert Jamieson highlights a potential problem that could result in two lots of penalties arising for the same transaction.

P1348 Market value shares listed on AIM (18.12 minutes)

Robert Jamieson looks at a First Tier Tribunal case that deals with the issue of how to establish the market value of shares.

P1349 Investment bonds in Trust (13.29 minutes)

Ros Martin explains why investment bonds are put into trust and what the resultant tax treatment is for both the settlor and trustees.

P1350 HMRC campaign – Offshore corporates owning UK property (9.43 minutes)

Phil Berwick takes a look at this campaign providing us with some useful guidance on how to respond to a letter from HMRC.

BUSINESS TAX

B1346 Business tax update (12.44 minutes)

Dean Wootten reviews some a couple of business tax cases including one that clarified when a creditors' duty applies. He concludes this month with some recent VAT Tribunal cases.

B1347 Autumn Statement (15.32 minutes)

Ros Martin runs through the key changes that were contained within the Chancellor's Autumn statement.

B1348 Working from home costs (9.41 minutes)

Rebecca Benneyworth reminds us of the expenses that employers can reimburse employees who work from home without a tax liability arising.

B1349 Is incorporation worthwhile? (8.54 minutes)

Rebecca Benneyworth crunches the numbers to see at what level of profits it is worth considering incorporating a sole trader business in 2023/24.

B1350 Tax implications of trivial benefits (12.03 minutes)

Mark McLaughlin summarises the trivial benefits exemption, with particular focus on how these rules apply to directors of close companies.