

## **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.