

## **Lecture Analysis January 2023**

### **PERSONAL TAX**

#### **P1351 Personal tax round up (17.54 minutes)**

Dean Wootten covers a number of interesting Tribunal appeals this month including two unusual dividend related cases.

#### **P1352 Practical impact of changes to car benefits (20.25 minutes)**

Ros Martin provides us with a brief refresher on car and van benefit rules before analysing the changes that were announced in the Autumn Statement.

#### **P1353 Calculation of claim for pre-deceased spouse's unused nil rate band (17.12 minutes)**

Robert Jamieson reminds us how to calculate the amount of transferable nil rate band that is available to the surviving spouse following the death of their partner.

#### **P1354 BPR – Excepted assets (11.55 minutes)**

Mark McLaughlin explains the inheritance tax excepted assets rule that restrict the amount of business property relief available.

#### **P1355 Enquiry related tax cases update (17.46 minutes)**

Phil Berwick takes us through four recent enquiry related cases that have been heard by the First Tier Tribunal.

### **BUSINESS TAX**

#### **B1351 Business tax update (22.48 minutes)**

Dean Wootten draws our attention to the delayed start for MTD for income tax, he takes a detailed look at List C for capital allowances and concludes by looking at some recent business tax and VAT tribunal cases.

#### **B1352 Low salary, high dividend post April 2023? (13.54 minutes)**

Ros Martin revisits remuneration strategy for extracting money from limited companies in light of the changes to corporation tax, dividend and national insurance rates.

#### **B1353 Further tax issues with the new regime for the self-employed – Part I (20.22 minutes)**

Robert Jamieson looks at when using provisional figures in tax returns can be an issue before considering the preferred timing of a change of accounting date.

#### **B1354 Further tax issues with the new regime for the self-employed – Part II (20.10 minutes)**

Robert Jamieson uses this second session to consider whether a change of accounting date should be affected using one set of accounts or two in the relevant period.

#### **B1355 Developers dealing with a downturn in the property market (22.33 minutes)**

Dean Wootten looks ahead to 2023 and considers what will happen if there is a slowdown in the property market. Will a change of intention hinder input tax recovery on the build?

## ACCOUNTING AND AUDIT

### **A802 FRS 102 v FRS 105 and transitioning between frameworks (11.48 minutes)**

John Selwood compares the disclosure requirements within these standards and considers what changes to disclosure and filing requirements we are likely to see in the near future.

### **A803 FRS 102: Property, plant and equipment (12.08 minutes)**

John Selwood refreshes our knowledge on some of the trickier areas and takes a look at some topical issues that might arise as a result of the volatility in the property market

### **A804 Investment property (11.07 minutes)**

John Selwood identifies some common pitfalls and topical issues when accounting for investment properties under FRS 102.

### **A805 Deferred tax assets (7.19 minutes)**

John Selwood takes a look at the issues surrounding whether you can capitalise deferred tax assets created from losses.

### **A806 Share buyback transactions (8.48 minutes)**

John Selwood demonstrates the accounting principles to be followed by working through some useful examples, highlighting the legal requirements as he goes through.

### **A807 ICAEW practice assurance (12.26 minutes)**

John Selwood takes his annual look at the ICAEW's Practice Assurance Report looking at matters arising from ICAEW visiting firms in 2021.

### **A808 ISA (UK) 315 (22.54 minutes)**

John Selwood gives us a few last minute reminder about the changes that have been made in this revised ISA that covers identifying and assessing the risks of material misstatement.

### **A809 Engaging audit clients – important factors (11.21 minutes)**

John Selwood talks about the future of audit, the improved prospects that auditors have of winning new work and the potential pitfalls that could arise.

### **A810 Post-implementation review of ISA (UK) 540 (6.58 minutes)**

John Selwood reminds us of some of the changes and flags up that the results of this post-implementation review could be pretty useful.