

## **TOLLEY SEMINARS *ONLINE***

### **LECTURE ANALYSIS JUNE 2017**

#### **PERSONAL TAX**

##### **P1016 Taxable benefits – Time for making good (4.54 minutes)**

Robert Jamieson explains the proposal to introduce a fixed date by which employees must reimburse for their private use allowing the payment be deductible from their benefit.

##### **P1017 Termination payments (6.26 minutes)**

Chris Jones considers the recent changes that the government are proposing in relation to termination payments.

##### **P1018 Legal expenses and employees (5.23 minutes)**

Robert Jamieson discusses a relaxation in the benefit in kind code relating to employee legal expenses and legal advice paid for by employers.

##### **P1019 Pensions – Two new restrictions (9.25 minutes)**

Robert Jamieson considers the proposed reduction to the money purchase annual allowance as well as the removal of the 10% deduction for foreign pensions.

##### **P1020 A problem with 2016/17 tax returns (16.58 minutes)**

Robert Jamieson reminds us how to set off the personal allowance from 2016/17 but also flags up two problems to be aware of when filing 2016/17 tax returns online.

#### **BUSINESS TAX**

##### **B1016 IR35 and public bodies (11.11 minutes)**

Dean Wootten runs through the tax and accounting treatment where public body is required to include personal service company invoices for IR35 related work on their payroll.

##### **B1017 How do the new finance charge rules work (13.00 minutes)**

Dean Wootten takes us through the rules and calculations that apply to unincorporated businesses and their finance charges on their residential buy to let portfolio in 2017/18.

##### **B1018 New HMRC directors' loan toolkit (10.00 minutes)**

Chris Jones looks at the latest version of the directors' loan toolkit and highlights the key areas for us to be aware of.

##### **B1019 Enablers – The New Pariah (10.11 minutes)**

Robert Jamieson introduces this new penalty regime aimed at enablers of defeated tax avoidance schemes

##### **B1020 VAT deregistration tips (15.35 minutes)**

Neil Warren identifies some practical planning tips regarding the topical area of VT deregistration.