

## **TOLLEY SEMINARS *ONLINE***

### **LECTURE ANALYSIS MARCH 2017**

#### **PERSONAL TAX**

##### **P1001 Assets made available to employees (9.28 minutes)**

Robert Jamieson examines why there is a need to amend the legislation that applies to assets provided for private use by employees.

##### **P1002 Deduction of income tax at source (8.45 minutes)**

Robert Jamieson reminds us about the personal savings allowance that was introduced in the Finance Act 2016 before highlighting the changes in the draft Finance Bill 2017 identifying new sources of interest income that will be paid gross.

##### **P1003 Optional remuneration arrangements (20.10 minutes)**

Robert Jamieson explains how the new rules will affect salary sacrifice arrangements and flexible remuneration packages from April 2017.

##### **P1004 Deemed domicile – Income tax, CGT and IHT – Part 1 (22.00 minutes)**

Robert Jamieson discusses the implications for taxpayers who were formerly UK domiciled but have chosen to return to live in the UK.

##### **P1005 Deemed domicile – Income tax, CGT and IHT – Part 2 (19.01 minutes)**

Robert Jamieson uses this second session on the new deemed domicile rules to consider long term residents.

#### **BUSINESS TAX**

##### **B1001 Trading and property allowances (10.33 minutes)**

Robert Jamieson runs through how these new allowances will operate for traders and property owners generating small amounts of income.

##### **B1002 Employer-financed pension advice (5.30 minutes)**

Robert Jamieson summarises the new rules that are being introduced that exempt certain amounts of pension and financial advice paid for by employers.

##### **B1003 Substantial shareholding exemption reform (16.54 minutes)**

Robert Jamieson reminds us of the key conditions that apply for a company to be able to take advantage of the substantial shareholding exemption before moving on to consider the changes that are being made to those conditions.

##### **B1004 Flat Rate Scheme – Avoiding being a limited cost trader (13.25 minutes)**

Neil Warren provides us with some planning tips to help our clients avoid being classed as a limited cost trader under the Flat Rate Scheme.

##### **B1005 HMRC Best judgement (12.11 minutes)**

Neil Warren looks at HMRC powers of assessment and considers what is ‘best judgement’?