

## **TOLLEY SEMINARS *ONLINE***

### **LECTURE ANALYSIS MAY 2017**

#### **PERSONAL TAX**

##### **P1011 Whether car and fuel benefits are worth having and if so, in what situations? (17.32 minutes)**

Malcolm Greenbaum identifies the key principles involved when consider looking at car and fuel benefit and applies them to some practical examples to help us decide what is right for our clients.

##### **P1012 Posting cheque did not constitute payment of tax bill (10.58 minutes)**

Robert Jamieson runs through the facts of a First Tier Tribunal case that serves as a reminder that taxpayers who settle their HMRC liabilities by cheque should follow up or confirm online that the payments have cleared satisfactorily.

##### **P1013 Employment related securities – An overview (26.54 minutes)**

Malcolm Greenbaum explains how the employment related securities regime works, when it applies and using one type of security shows how the legislation operates.

##### **P1014 Extending IHT to enveloped UK residential property – Part I (20.04 minute|)**

Robert Jamieson explains why and how UK residential property owned by offshore vehicles for non UK domiciled individuals will be treated for IHT.

##### **P1015 Extending IHT to enveloped UK residential property – Part II (21.54 minutes)**

Robert Jamieson uses this second session on enveloped UK residential property to consider some of the finer points of these new proposals.

#### **BUSINESS TAX**

##### **B1011 Thoughts on incorporation in 2017 and beyond (19.13 minutes)**

Chris Jones revisits the calculations that help to determine whether incorporation is still worthwhile for our clients.

##### **B1012 Making Tax Digital – Finance Bill 2017 (15.21 minutes)**

Dean Wootten summarises the material that was contained within the Finance Bill 2017 which he believes will be enacted after the General Election.

##### **B1013 Assets appropriated to stock (12.42 minutes)**

Robert Jamieson explains how s161(3) TCGA 1992 operates and why, despite being dropped from the Finance Bill 2017, the plans to restrict the election to gains only is likely to be reintroduced following the June General Election.

##### **B1014 ATED in 2017 (10.05 minutes)**

Robert Jamieson provides us with a reminder of how the ATED regime works and reminds us that clients should regularly review their position.

##### **B1015 Bad debt relief – Practical tips (13.57 minutes)**

Neil Warren recaps on the basic rules regarding bad relief before moving on to consider a few practical tips that could prove useful to clients.