

## **TOLLEY SEMINARS *ONLINE***

### **LECTURE ANALYSIS NOVEMBER 2017**

#### **PERSONAL TAX**

##### **P1041 DOTAS – a recent case (14.00 minutes)**

Andrew Hubbard explains why a betting arrangement was reportable under DOTAS and the implications for users of other potential DOTAS schemes.

##### **P1042 Property losses and the new interest rules (12.32 minutes)**

Dean Wootten reminds us about how the new finance charge rules work before moving on to explain how these rules interact with property losses.

##### **P1043 Remuneration planning involving company cars (10.06 minutes)**

Robert Jamieson reminds us how the new salary sacrifice rules apply to cars, clarifying what happens if the employer pays to tax and service the car as well.

##### **P1044 Shares with no right to a dividend (22.09 minutes)**

Robert Jamieson revisits a First Tier Tribunal case that has been overturned by the Upper Tribunal that denies entrepreneurs' relief as the conditions were not satisfied. Robert highlights a trap for the unwary as Business Assets Taper Relief would have been due under the previous Taper Relief regime.

##### **P1045 Making the Taxpayers' Charter work for agents (18.18 minutes)**

Chris Jones considers how knowledge of the Taxpayers' Charter may be important to agents the details of it and the work that the Charter committee has done recently in holding HMRC to account in respect of meeting its standards.

#### **BUSINESS TAX**

##### **B1041 The future of disincorporation relief (18.05 minutes)**

Robert Jamieson explains why the take up of disincorporation relief has been low and considers if revamping the relief might be of interest to companies in the future.

##### **B1042 Accounting standards and the law (6.33 minutes)**

Robert Jamieson considers the implications of a recent First Tier Tribunal decision where the view of expert accountants was overridden by the court. The "sting in the tail" here is that the Judiciary have stepped into interpreting accounting standards where the tax rules follow the accounting treatment.

##### **B1043 Practical SDLT issues (17.09 minutes)**

Peter Rayney provides us with an explanation of a number of the key areas to understand when working with clients who need help with Stamp Duty Land Tax and highlights some pitfalls to avoid

##### **B1044 Capital Goods Scheme 17.43 minutes)**

Malcolm Greenbaum refreshes our knowledge on when the capital goods scheme applies to property and how it operates from purchase through to the property's ultimate sale.

**B1045 BEPS – successes and setbacks (10.08 minutes)**

Francesca Lagerberg highlights the success of country by country reporting and the intention of many to sign up for the action plan but explains what is happening that could cause BEPS to fail.