

Lecture Analysis November 2022

PERSONAL TAX

P1341 Personal tax round up (17.34 minutes)

Dean Wootten uses this month's up round session to consider a number of cases including a residency case as well as one involving an information notice on a CJRS claim.

P1342 Incorrect BADR claims (9.57 minutes)

Robert Jamieson explains how and why HMRC have sent out nudge letters relating to business asset disposal relief claims made by certain individuals during 2020/21.

P1343 The £1 costs award (9.09 minutes)

Mark McLaughlin takes a look at the award of costs in First Tier Tribunal cases and in particular, a case where costs were restricted to just £1.

P1344 A CGT trust uncertainty resolved (24.46 minutes)

Robert Jamieson looks at a trust's eligibility to claim entrepreneurs' relief where the beneficiaries have held their position for less than 12 months.

P1345 The use of nil rate band discretionary trusts in will planning (13.00 minutes)

Ros Martin discusses how nil rate band discretionary trusts can still be used effectively as part of IHT will planning.

BUSINESS TAX

B1341 Business tax update (19.17 minutes)

Dean Wootten runs through a couple of cases where income was underdeclared, a case involving a distribution that arose following an incorporation and a number of recent VAT cases.

B1342 Double tax treaties – Part 1 (19.16 minutes)

Malcolm Greenbaum considers the reason for having double tax treaties. He starts to look in detail at the content of the UK/US tax treaty including the tiebreaker clause, permanent establishment and how business profits are taxed.

B1343 Double tax treaties – Part 2 (19.06 minutes)

Malcolm Greenbaum concludes his look at the UK/ US double tax treaty by considering associated enterprises, dividends, interest and royalties and a number of other Articles.

B1344 Dealing with the opening full enquiry letter (21.15 minutes)

Phil Berwick uses a practical example to explain what needs to happen once HMRC send out an opening letter relating to a full enquiry.

B1345 Practical VAT registration issues (23.37 minutes)

Dean Wootten takes us through a number of matters to consider when looking at VAT registration and deregistration.