

## **TOLLEY SEMINARS *ONLINE***

### **LECTURE ANALYSIS OCTOBER 2017**

#### **PERSONAL TAX**

##### **P1036 The world of pensions turned upside down (10.22 minutes)**

Bob Trunchion starts the first of his series of four sessions looking at why tax advisors might want to concentrate on pensions for owner-managed businesses.

##### **P1037 Employer pension contributions and annual allowance (13.45 minutes)**

Bob Trunchion uses this second session on pensions to consider the contributions that a taxpayer can make into a pension scheme without incurring the annual allowance charge.

##### **P1038 The latest on Making Tax Digital (14.45 minutes)**

Andrew Hubbard brings us up to date on where we currently are on Making Tax Digital now that some of the detail has been published.

##### **P1039 IHT residence nil rate band - implications on downsizing (14.11 minutes)**

Chris Jones advises us of the implications when a taxpayer downsizes their home and the impact that this has on the use of the inheritance tax residence nil rate band.

##### **P1040 Annual HMRC stakeholder conference (19.51 minutes)**

Chris Jones talks us through what happened at HMRC's stakeholder conference held on 12 September 2017 where HMRC revealed their future plans to key stakeholders.

#### **BUSINESS TAX**

##### **B1036 New corporate loss rules (11.33 minutes)**

Dean Wootten explains how the new rules for losses brought forward provide companies with greater choice in how they relieve such losses.

##### **B1037 Dealing with participators (10.30 minutes)**

Dean Wootten clarifies a number of issues regarding transactions involving participators including bed and breakfasting, loan waivers, excluded loans and benefits.

##### **B1038 BEPS Multilateral instrument (11.11 minutes)**

Francesca Lagerberg talks about the Base Erosion Profit Shifting action plan which has a relevance to all clients, not just large multinationals

##### **B1039 Input tax claims - winning the 'business argument' (12.21 minutes)**

Neil Warren takes a look at two recent First Tier Tribunal cases looking at input tax claims relating to whether inputs related to the purpose of a business.

##### **B1040 Practical tips with the option to tax rules (14.10 minutes)**

Neil Warren starts by reminding us of the basic rules before moving on to consider a number of useful examples concerning how the option to tax works in a number of scenarios.

## **AUDIT AND ACCOUNTING**

A597 FRS 102: Emerging issues (John Selwood)

A598 Related party transactions (John Selwood)

A599 Liabilities and equity (John Selwood)

A600 Basic financial instruments: loans and debtors (John Selwood)

A601 Historic goodwill (John Selwood)

A602 ISA (UK) 250 Revised July 2017 (John Selwood)

A603 ISA (UK) 330 Revised July 2017 (John Selwood)

A604 Modifications to the auditor's report (John Selwood)

A605 Emphasis of matter and other matter paragraphs (John Selwood)