

## **TOLLEY SEMINARS *ONLINE***

### **LECTURE ANALYSIS SEPTEMBER 2017**

#### **PERSONAL TAX**

##### **P1031 Change in HMRC policy on *Mansworth v Jelley* losses (8.22 minutes)**

Chris Jones considers the case of Mr Hutchinson v HMRC relating to the use of losses created from unapproved share option schemes under the *Mansworth v Jelley* decision

##### **P1032 Off payroll workers in the public sector (9.32 minutes)**

Dean Wootten reminds us of the changes that were introduced from 6 April 2017 and then, following updated guidance from HMRC, he runs through the practicalities.

##### **P1033 Devolved taxes in Scotland – the latest position (8.09 minutes)**

Chris Jones takes a look at how the Scotland Act 2012 applies for Scottish rates of income tax in Scotland and how this interacts with the duties of HMRC.

##### **P1034 IHT residence nil band – practical points from TolleyGuidance (15.27 minutes)**

Chris Jones explains when the residence nil rate band applies and how it is calculated, both now and into the future.

##### **P1035 Apprenticeships in the profession (15.25 minutes)**

Victoria Cavell explains what an apprenticeship is, what the benefits are of hiring an apprentice and how the funding works.

#### **BUSINESS TAX**

##### **B1031 Taxation of state pension lump sums (15.07 minutes)**

Brian Ogilvie asks why an individual would defer receipt of their state pension before going on to consider what the tax implications are of taking such action.

##### **B1032 HMRC news – tips and support for smaller businesses (10.15 minutes)**

Chris Jones runs through some recent initiatives announced by HMRC including the small business online forum, funding for innovative businesses, new digital services for EIS and SEIS and tips on incorporation.

##### **B1033 Company residence - central management and control (4.52 minutes)**

Chris Jones reviews a recent case that was heard by the First Tier Tribunal looking at the company's resident status which highlights the importance of strategic decision being made.

##### **B1034 Upper Tribunal decision on zero rating of mixed use conversions (18.45 minutes)**

Dean Wootten summarises the VAT treatment of converting mixed use properties into residential properties, before moving on to consider a recent Upper Tier Tribunal case.

##### **B1035 VAT Educational exemption post Brockenhurst (13.13 minutes)**

Dean Wootten provides us with a useful update on the VAT educational exemption following the CJEU's decision in the Brockenhurst case that we reported on last month.