

TOLLEY SEMINARS *ONLINE*

LECTURE ANALYSIS JANUARY 2017

BUSINESS TAX

B991 HMRC guidance - Developing UK land - Part 1 (21.29 minutes)

Chris Jones runs through recent guidance issued by HMRC relating to the new FA 2016 rules on developing UK land.

B992 HMRC examples - Developing UK land - Part 2(10.32 minutes)

Chris Jones continues to look at HMRC's guidance on taxing profits generated from developing UK land.

B993 FRS 102: Tax effects of the new finance lease definitions (11.23 minutes)

Kevin Read details the new finance lease indicators, explains how existing operating leases may need to be restated and how this will impact for both tax and accounting purposes.

B994 VAT late registration – tax saving tips (15.06 minutes)

Neil Warren explains what happens when a person registers late for VAT and how they can minimise the tax loss for this late period.

B995 VAT flat rate changes from 1 April 2017 (14.54 minutes)

Neil Warren goes through the changes that will affect nearly 30% of current flat rate scheme users. He highlights the issues and identifies some useful planning tips as well.