

TOLLEY SEMINARS *ONLINE*

LECTURE ANALYSIS DECEMBER 2016

PERSONAL TAX

P986 Autumn Statement – Personal tax issues (13.06 minutes)

Chris Jones discusses the changes that were announced by the Chancellor in his Autumn Statement delivered on 24th November 2016.

P987 Creating a loan account for pension contributions? (6.41 minutes)

Dean Wootten considers how individuals could lend money to their company to pay pension contributions making use of the 0% starting rate and personal savings allowance.

P988 High income taper for pension relief (9.49 minutes)

Dean Wootten explains how the high income taper provisions introduced for 2016/17 apply by using a series of numerical examples.

P989 CGT and a forfeited deposit (12.23 minutes)

Robert Jamieson analyses why a taxpayer was denied relief for his loss and explains how this Upper Tribunal decision could help other taxpayers in the future.

P990 SDLT – Sum of lower proportions (18.12 minutes)

Dean Wootten looks at how buy to let property portfolio owners might look to mitigate the tax effects of the new rules relating to how relief is given for mortgage finance charges, particularly where partnerships are involved.

BUSINESS TAX

B986 Autumn Statement – Business tax issues (11.38 minutes)

Chris Jones uses this second session to consider the business tax changes that were announced in the Chancellor's Autumn Statement.

B987 Employer pension contributions (11.51 minutes)

Dean Wootten reminds us of the rules relating to employer contributions and considers whether there are any restrictions on the level of contributions that can be made.

B988 Donations by a subsidiary to its parent charity (13.20 minutes)

Robert Jamieson explains the impact of Counsel's advice where Gift Aid donations are made by a subsidiary to its parent charity and tax adjustments have been made to accounting profits.

B989 Corporation tax loss relief reform (20.41 minutes)

Robert Jamieson briefs us on how losses carried forward will be relieved in the future and provides us with a comprehensive example to illustrate the complexities involved.

B990 Input tax claims on new cars (10.32 minutes)

Neil Warren identifies a possible new opportunity to reclaim input tax when a business buys a new car.