

**PERSONAL TAX**

**P991 ISAs or pensions? (11.28 minutes)**

Dean Wootten considers how to use ISAs and pension funds effectively in the period up to and then during retirement as well as identifying an opportunity to use LISAs to mitigate IHT on death.

**P992 Is directors' loan interest short or annual? (7.02 minutes)**

Dean Wootten explains how directors' loan interest is treated for tax and why this treatment is unaffected by how the loan is accounted for in the Balance Sheet.

**P993 Dealing with non-resident landlords (8.34 minutes)**

Dean Wootten highlights how the Non Resident Landlord scheme works; he explains how to register as well as how the scheme operates for both letting agents and tenants.

**P994 How to compute capital gains on foreign assets (4.07 minutes)**

Chris Jones looks at the outcome of a recent case that reminds us of the rules when calculating the capital gain on the disposal of a foreign asset.

**P995 Pensions and the expression of wish (13.18 minutes)**

Dean Wootten clarifies how pension funds are taxed on death as well as the tax treatment that applies for any lump sums or income drawn by nominated beneficiaries after death.