

## **Lecture Analysis August 2023**

### **PERSONAL TAX**

#### **P1386 Personal tax round up (18.22 minutes)**

Dean Wootten takes us through several Coronavirus Job Retention Scheme cases and also looks at a couple of High Income Child Benefit Charge cases.

#### **P1387 Divorce and domicile (25.08 minutes)**

Jeremy Mindell refreshes our knowledge of the rules that determine a person's domicile before moving on to consider how domicile could be affected by separation or divorce.

#### **P1388 The impact of s.162B(7) IHTA 1984 (15.47 minutes)**

Robert Jamieson explains why this anti-avoidance measure was introduced before moving on to explain how the measure works.

#### **P1389 Tax pool issues (22.59 minutes)**

Robert Jamieson discusses a couple of issues that can arise in relation to tax pools and discretionary settlements and explains when it might be beneficial to convert a discretionary trust to a life interest trust.

#### **P1390 Changes to Alternative Dispute Resolution (14.46 minutes)**

Phil Berwick provides us with a useful update on the Alternative Dispute Resolution process, an area where HMRC has recently made some changes including how the mediation process works.

### **BUSINESS TAX**

#### **B1386 Business tax update (18.49 minutes)**

Dean Wootten reviews a case where cars were treated as trading rather than capital assets. He also highlights a new Basis Period Reform online tool that is now available and concludes with some recent VAT cases.

#### **B1387 Self employed and employed status and IR35 (22.44 minutes)**

Alexandra Durrant considers why employers need to consider the status of their workers and how off-payroll working may impact single person limited companies.

#### **B1388 CT carry back of trading losses – Civic Environmental Systems Ltd (13.43 minutes)**

Mark McLaughlin looks at carry back claims for trading losses relating to non-group companies and what happens if the company wants to vary a previous claim that has been made.

#### **B1389 Corporation tax calculations post 1 April 2023 (18.30 minutes)**

Malcolm Greenbaum reminds us of the key changes made to corporation tax in relation to associated companies from 1 April 2023.

#### **B1390 Capital gains on destruction of business property (14.35 minutes)**

Ros Martin takes a look at the tax treatment of insurance receipts following a fire that destroyed business premises.