

Lecture Analysis December 2018

PERSONAL TAX

P1106 Personal tax round up (16.09 minutes)

Dean Wootten uses this session to provide us with a round up of a number of personal tax cases and also takes a look at the two most recent GAAR advisory panel opinions.

P1107 Entrepreneurs relief on share disposals (13.18 minutes)

Dean Wootten discusses the detailed rules that need to be satisfied for the disposal of shares in a company to qualify for entrepreneurs' relief both before and after 29 October 2018. He also flags up a potential problem with alphabet shares going forward.

P1108 Banking of entrepreneurs relief from April 2019 (11.41 minutes)

Dean Wootten considers how to solve the dilemma where existing shareholders want to raise more money for their company but by doing so they risk diluting their shareholding below the 5% required for entrepreneurs' relief to apply.

P1109 Non-UK resident CGT ((23.25 minutes)

Robert Jamieson takes a detailed look at the rules to be introduced when the government widens the scope for taxing non residents on the disposal of all types of property.

P1110 Payment window for residential property gains (10.01 minutes)

Robert Jamieson talks about the reduced payment window that will apply to disposals of residential property from 2020 and highlights a number of situations when this shorter window will not apply.

BUSINESS TAX

B1106 Business tax round up (20.15 minutes)

Dean Wootten uses this session to look at the proposed new structures and buildings allowance, provide an overview of the new digital services tax as well as summarising some interesting VAT cases and the new domestic reverse charge for construction services.

B1107 Vehicle battery charging at workplace (9.59 minutes)

Robert Jamieson runs through the new benefit exemption that is available for charging facilities made available for employees by their employer.

B1108 Negative earn-out (27.28 minutes)

Robert Jamieson explains how earn outs were best structured under business asset taper relief, how tax planning changed under entrepreneurs' relief and how things can be improved still further by making use of a negative earn out.

B1109 Input tax recovery (14.26 minutes)

Neil Warren uses a series of examples to explain the difference between non-business, private and exempt use, when considering input tax recovery on expenditure incurred.

B1110 Management charges VAT issues (11.17 minutes)

Neil Warren considers the issue of management charges made by associated businesses, highlighting the potential problems that they can cause.