

Lecture Analysis February 2020

PERSONAL TAX

P1176 Personal tax round up (14.56 minutes)

Dean Wootten runs through a number of recent personal tax cases on areas including artificial remuneration, loans linked to pension funds, a loss on unbuilt property and a will that created an interest in possession. He also runs through HMRC's updated guidance on the amended loan charge rules.

P1177 Some facts about child benefit (17.28 minutes)

Robert Jamieson reminds us of the history behind the child benefit scheme and how it works today. He considers what the options are for 'better off' parents.

P1178 Capital loss relief for loan guarantee (29.02 minutes)

Robert Jamieson considers two First Tier Tribunal cases looking at money loaned to a trader where the loan is not repaid but where the cases had different outcomes.

P1179 New payment window for CGT (10.28 minutes)

Ros Martin reminds us of the current payment and filing regime relating to capital disposals before moving on to take a look at the new rules that will apply to the disposal of UK residential property from next tax year.

P1180 Students and young workers (14.16 minutes)

Alexandra Durrant provides a useful summary of both the legal and tax position where employers taking on students and young workers to work for them.

BUSINESS TAX

B1176 Business tax round up (23.24 minutes)

Dean Wootten takes a look at a number of business tax and VAT cases reported on this month as well as the new payment regime for very large companies and how non UK resident companies with UK rental property should deal with the transition to corporation tax.

B1177 The changes to CEST and what difference does it make (13.53 minutes)

Ros Martin takes us through each of the areas that are covered by the HMRC online status tool, highlighting a number of areas where it is still lacking.

B1178 The new IR35 rules from April 2020 (13.12 minutes)

Ros Martin explains how private sector end clients will become responsible for applying the IR35 rules from 6 April 2020.

B1179 Risk management – An introduction (10.20 minutes)

Karen Eckstein highlights common causes of negligence claims and explains why risk management is important to help identify potential issues before they become claims.

B1180 VAT saving tips with group registration (12.46 minutes)

Neil Warren looks at a new opportunity for some unincorporated businesses to be included in a VAT group as well as why it may be beneficial to be part of a VAT group.