

## Lecture Analysis February 2023

### PERSONAL TAX

#### **P1356 Personal tax round up (17.09 minutes)**

Dean Wootten reviews a number of recent Tribunal cases looking at PAYE, an NIC Personal Liability Notice, a couple of SDLT cases and an IR35 case that failed as it was time barred.

#### **P1357 Year-end income tax planning (17.13 minutes)**

Dean Wootten highlights a number of simple things that clients could consider undertaking before the end of the current tax year.

#### **P1358 CGT letting exemption (25.28 minutes)**

Robert Jamieson explains the restriction that now applies to this relief, an area that he believes has been somewhat overlooked by tax advisers and their clients.

#### **P1359 Roll over relief (13.56 minutes)**

Ros Martin provides us with a useful refresher on the operation of rollover relief where relevant business assets are sold and proceeds are reinvested in a replacement business asset.

#### **P1360 Electronic sales suppression (11.25 minutes)**

Phil Berwick introduces us to the complex area of electronic sales suppression and concludes the session with some practical points to assist advisers.

### BUSINESS TAX

#### **B1356 Business tax update (21.29 minutes)**

Dean Wootten takes us through how farmers averaging will interact with the new basis period of assessment before moving on to consider a number of recent Tribunal cases.

#### **B1357 Research and development: changes to the tax reliefs (14.58 minutes)**

Ros Martin clarifies why changes are being made to the current R&D reliefs that are available and summarises the changes that are coming in from April 2023.

#### **B1358 Proposed amendments to FRS 102 and their tax implications (18.52 minutes)**

Malcolm Greenbaum reviews how the changes that are being made to FRS 102 are likely to impact our corporation tax computations.

#### **B1359 Termination payments (16.17 minutes)**

Ros Martin takes a detailed look at when a payment that is made to an employee on leaving employment can be treated as exempt rather than liable to tax and NIC.

#### **B1360 HMRC and the regulation of tax professionals (15.23 minutes)**

Mark McLaughlin considers the role that HMRC takes in setting standards for tax advisers when undertaking work for clients.