

Lecture Analysis February 2024

PERSONAL TAX

P1416 Personal tax round up (16.27 minutes)

Dean Wootten takes a look at recent cases on thank you payments, compensation linked to pension rights and a couple of cases dealing with property disposals.

P1417 Gift relief – What to remember! (12.15 minutes)

Dean Wootten reminds us of the key things to remember when deciding when and how to claim gift relief on the disposal of qualifying assets.

P1418 Case study on beneficial CGT treatment on sale of EMI shares (11.37 minutes)

Robert Jamieson recaps on of how the EMI scheme operates, and how the rules relating to the eligibility for business asset disposal relief on sale have been adapted for this purpose.

P1419 CGT Payments – A Chance to beat the system! (7.08 minutes)

Dean Wootten discusses a potential opportunity for clients who sell UK residential property during the tax year and are in a position to file their Self Assessment shortly after.

P1420 Partial closure notices (12.42 minutes)

Phil Berwick explains when partial closure notices can be used, what happens when such a notice is issued by HMRC or when the taxpayer wants to apply to the Tribunal for such a notice to be issued.

BUSINESS TAX

B1416 Business tax update (19.02 minutes)

Dean Wootten runs through the tax help, guidance and issues relating to the Post Office Horizon scandal. He concludes by looking at three recent VAT cases.

B1417 Directors loan account s.455 liabilities following HMRC enquiries (14.06 minutes)

Mark McLaughlin looks at the tax charges arising under the loans to participators rules resulting from a director' loan account becoming overdrawn as a result of adjustments made following an HMRC enquiry.

B1418 National insurance v tax differences (17.39 minutes)

Jeremy Mindell discusses the myth that national insurance is similar to income tax and explains why this is not true.

B1419 Family friendly leave provisions (23.02 minutes)

Alexandra Durrant talks about employee rights concerning paid and unpaid leave as well as their entitlement to apply for flexible working conditions.

B1420 Introduction to the different Pillar 2 taxes (29.39 minutes)

Malcolm Greenbaum provides us with the first in a series of sessions, working our way through the detailed legislative provisions relating to Pillar 2 taxes. In this sessions he introduces us to the different top up taxes and how they interact.

