

## Lecture Analysis June 2024

### PERSONAL TAX

#### **P1436 Personal income tax round up - June 2024 (17.59 minutes)**

Dean Wootten takes a look at two recent IR35 cases, a case involving loan notes held by a trust and an unauthorised payments charge case.

#### **P1437 Capital taxes round up - June 2024 (18.37 minutes)**

Dean Wootten considers cases looking at PPR relief, eligibility for entrepreneurs' relief and a denied negligible value claim. He concludes with a couple of SDLT cases looking at multiple dwellings relief and mixed use.

#### **P1438 Bonuses and the pension annual allowance charge (20.22 minutes)**

Robert Jamieson uses a case study to look at how, having received a bonus, the pension annual allowance charge can result in a 90% tax rate.

#### **P1439 The ongoing significance of the decision in CIR v Cleary (13.11 minutes)**

Robert Jamieson demonstrates how an old House of Lords case is still very relevant when considering the current transactions in securities legislation.

#### **P1440 Code of Practice 9 - Case studies (12.11 minutes)**

Phil Berwick looks at a number of anonymised cases involving the Code of Practice 9 process that demonstrate the importance of engaging an experienced investigation specialist to mitigate the sums ultimately payable.

### BUSINESS TAX

#### **B1436 Business tax round up - June 2024 (13.02 minutes)**

Dean Wootten reviews cases looking at R&D enhanced credit, the disposal of a share in a partnership as well as VAT cases looking at the correct VAT rate to use and the level of narrative that is required on a VAT invoice.

#### **B1437 Tax treatment of training costs for sole traders (14.43 minutes)**

Mark McLaughlin takes a look at the tax relief that is available to sole traders who undergo training and how this is affected by HMRC's guidance that has been recently updated.

#### **B1438 Construction industry scheme changes (13.31 minutes)**

Dean Wootten reminds us why the scheme was introduced and how it works before outlining the effect of bringing VAT within the compliance test for gross payment status subcontractors.

#### **B1439 Bad tax planning and how to deal with it (25.20 minutes)**

Jeremy Mindell looks at the origins of bad tax planning and considers a number of planning related cases that have been heard in the Courts. He concludes by identifying what to do when a client needs your help.

#### **B1440 Pillar taxes – Part 5 (23.25 minutes)**

Malcolm Greenbaum continues his sessions on Pillar 2 taxes. This month he moves on to look at the covered tax balance.