

## **TOLLEY SEMINARS *ONLINE***

### **LECTURE ANALYSIS MARCH 2018**

#### **PERSONAL TAX**

##### **P1061 Year-end planning for individuals – Income Tax (24.02 minutes)**

Dean Wootten provides us with a useful reminder of what we should be looking at for clients as we approach the end of the 2017/18 tax year.

##### **P1062 Year-end planning for individuals – Capital Taxes (10.15 minutes)**

Dean Wootten reminds us of the key capital tax planning points to consider as the tax year 2017/18 draws to a close.

##### **P1063 CGT and the Budget (16.56 minutes)**

Robert Jamieson takes us through a number of changes announced in the Autumn Budget that will have effect from 2019 including certain disposals of immovable property and entrepreneurs' relief.

##### **P1064 SDLT and first-time buyers (13.50 minutes)**

Robert Jamieson takes this opportunity to explain how the new SDLT relief for first time buyers works, when it will be clawed back and how it will affect parents helping their children to get onto the property ladder.

##### **P1065 Revised guidance on the Trust Registration Service (14.04 minutes)**

Kevin Read highlights the key deadlines including the imminent **5<sup>th</sup> March 2018** deadline and the information that needs to be supplied but also runs through some practical problems for agents trying to register to use the service.

#### **BUSINESS TAX**

##### **B1061 Employment matters (15.23 minutes)**

Robert Jamieson takes us through a number of proposals that are contained within the current Finance Bill that affect company cars, seafarers and termination payments.

##### **B1062 Amendments to main venture capital reliefs (23.37 minutes)**

Robert Jamieson takes a look at recent amendments to the rules for the Enterprise Investment Scheme and Venture Capital Trusts.

##### **B1063 Corporate capital gains changes (22.11 minutes)**

Robert Jamieson explains the corporate capital gains changes that are contained within the current Finance Bill including the freezing of indexation, changes to the taxation of depreciable transactions and postponed gains on foreign branch incorporations.

##### **B1064 VAT Compound v multiple supplies (21.30 minutes)**

Malcolm Greenbaum clarifies the issues surrounding compound and multiple supplies and how we decide which type of supplies our clients are making.

##### **B1065 When might a UK business need an overseas VAT number? (12.19 minutes)**

Neil Warren identifies some of the situations when a UK business may need a VAT number from another EU country.