

Lecture Analysis May 2019

PERSONAL TAX

P1131 Personal tax round up (16.12 minutes)

Dean Wootten runs through a number of recent Tribunal cases relating to personal and capital taxes, considers an Earlier Years Update RTI trial and discusses the special Employer Bulletin covering exit from the EU.

P1132 Entrepreneurs Relief and incorporations (7.11 minutes)

Robert Jamieson takes a look at a change relating to entrepreneurs' relief that is contained within the Finance Act 2019 that has been little talked about but is, nevertheless, a useful change to consider when incorporating a business.

P1133 Principal private residence restrictions (10.15 minutes)

Robert Jamieson talks to us about two restrictions involving Principal Private Residence relief that will be introduced in next year's Finance Act.

P1134 Entrepreneurs cases (17.03 minutes)

Robert Jamieson illustrates the changes to entrepreneurs' relief that were made in the Finance Act 2019 using two case studies.

P1135 CGT and non-UK residents (28.35 minutes)

Robert Jamieson explains why there was a need to amend the CGT rules for non-UK residents selling assets that are located in the UK.

BUSINESS TAX

B1131 Business tax round up (25.25 minutes)

Dean Wootten considers some recent Tribunal cases including the latest taxpayer IR35 win, and then moves on to explain how the Transitional Simplified Procedures will operate when importing goods from the EU into the UK.

B1132 Non UK resident companies carrying on UK property businesses (15.53 minutes)

Robert Jamieson discusses the new tax that will apply for non-UK resident companies carrying on UK property businesses and how such companies will transition to the new basis.

B1133 Group relief for property companies (5.11 minutes)

Robert Jamieson explains why there was a need for the change in definition of what qualifies as a UK related company for group loss relief purposes.

B1134 Input tax on legal fees (11.16 minutes)

Neil Warren considers a recent case looking at legal fees narrowly won by the taxpayer at the Court of Appeal. He extends this session to consider input tax on hotel bills, motor expenses and subsistence.

B1135 Revoking an option to tax (11.33 minutes)

Neil Warren explains why an option to tax a property would be made and considers when and how an option to tax can be revoked by the taxpayer.