

Lecture Analysis May 2024

PERSONAL TAX

P1431 Personal tax round up (21.12 minutes)

Dean Wootten looks at personal tax cases covering employment income, SEIS and the high income child benefit charge before moving on to entrepreneurs' relief and SDLT cases.

P1432 Finance Bill 2024 – Changes to non-doms (15.48 minutes)

Ros Martin discusses the proposed abolition of the remittance basis for non-UK domiciled individuals as well as the potential changes to inheritance tax.

P1433 Finance Bill 2024 – High income child benefit charge (14.35 minutes)

Ros Martin refreshes our knowledge on the high income child benefit charge before moving on to summarise the changes made that are contained within the Finance Bill.

P1434 Finance Bill 2024 – SDLT changes (13.44 minutes)

Ros Martin runs through the various changes made to Stamp Duty Land Tax including the abolition of multiple dwellings relief.

P1435 PPR relief – Proving residence (12.27 minutes)

Mark McLaughlin outlines the steps that need to be taken to demonstrate that a dwelling is occupied as a main residence, making reference to a recent First Tier Tribunal case.

BUSINESS TAX

B1431 Business tax round up (24.25 minutes)

Dean Wootten summarises the key announcements made at the government's Administration and Maintenance Day 2024 before moving on to consider some recent business tax tribunal cases.

B1432 Finance Bill 2024 – Furnished holiday lets (13.52 minutes)

Ros Martin reminds us of the current tax advantages relating to furnished holiday let property before taking us through the changes that are proposed in the Finance Bill.

B1433 Finance Bill 2024 – Creative reliefs (13.16 minutes)

Ros Martin takes us through the latest changes that have been announced as part of the ongoing general overhaul of tax reliefs available for creative industries.

B1434 Beginning of the year tax planning (22.22 minutes)

Jeremy Mindell highlights a number of potential areas of interest when planning client tax affairs at the beginning of this tax year.

B1435 Pillar 2 taxes – Part 4 (32.53 minutes)

Malcolm Greenbaum moves on to part 4 of his sessions on the Pillar 2 tax rules, where he focusses his attention on the calculation of adjusted profits.