

Lecture Analysis November 2019

PERSONAL TAX

P1161 Personal tax round up (16.36 minutes)

Dean Wootten takes a look at the recent cases summarised in this month's notes including IR35, the taxation of GP's income, an entrepreneurs' relief case and a couple of interesting cases on administration.

P1162 Changes to taxable car benefits (8.12 minutes)

Robert Jamieson highlights the new basis for determining taxable car benefit percentages that was announced in the draft Finance Bill clauses published on 11 July 2019.

P1163 Festivities – Let's celebrate! (15.01 minutes)

Alexandra Durrant reminds us of the tax treatment of various items that employers may choose to provide for their employees at certain times of the year including Christmas, Diwali and Eid.

P1164 Pension annual allowance (16.23 minutes)

Ros Martin explains when the pension annual allowance charge arises and how it is calculated, for both defined contribution and final salary schemes.

P1165 SDLT supplementary charge (15.19 minutes)

Ros Martin explains when and why the supplementary charge was introduced. She explains the basic provisions and discusses some of the common pitfalls.

BUSINESS TAX

B1161 Business tax round up (22.36 minutes)

Dean Wootten runs through a number of articles that feature in this month's online notes including two loss relief cases, capital allowances for HMOs and a number of interesting VAT cases.

B1162 Update on incorporating a residential buy to let portfolio (18.12 minutes)

Dean Wootten explains why and how incorporating sizeable buy to let property portfolios could help to solve our clients' significant inheritance tax exposure.

B1163 Use of loan companies (9.51 minutes)

Dean Wootten uses this session to take a detailed look at the availability of business property relief on shares in loan companies.

B1164 Output tax apportionment (12.48 minutes)

Neil Warren considers a number of practical examples including the onward sale of cars, partially exempt traders, non-business use and mixed supplies. He also explains what happens to output tax where traders are part of the Flat Rate Scheme.

B1165 VAT and land sales (12.42 minutes)

Neil Warren uses this highly practical session to look at a land sale by a farming partnership to property developers intending to construct residential property.