

Lecture Analysis November 2024

PERSONAL TAX

P1461 Personal tax round up (19.06 minutes)

Ros Martin takes us through recent cases looking at employment status, the statutory residence test and a failed EIS claim among others.

P1462 Capital taxes update (14.40 minutes)

Ros Martin sums up cases looking at business property relief for a fishery business, whether a property was used for business or residential purpose and whether distribution in specie were liable to SDLT.

P1463 Budget 2024 – Personal tax issues (17.26 minutes)

Ros Martin reviews the key personal tax announcements that were included by the Chancellor in the Budget held on 30 October 2024.

P1464 Permanent full expensing - two planning points (16.26 minutes)

Robert Jamieson discusses a couple of capital allowance planning points that can arise with the present legislation as it applied to companies.

P1465 Information notices – safeguards (13.25 minutes)

Phil Berwick takes us through an overview of the general safeguards contained within Part 4 Schedule 36, Finance Act 2008 relating to information notices issued by HMRC under the provisions of Schedule 36.

BUSINESS TAX

B1461 Business tax update (18.41 minutes)

Malcolm Greenbaum runs through business tax cases, looking at the amortisation of intellectual property, controlled foreign companies and R&D relief relating to sub-contracted out expenditure.

B1462 Budget 2024 – Business tax issues (17.07 minutes)

Ros Martin uses this second Budget session to sum up the key business tax, Stamp Duty Land Tax and and VAT changes included in the Chancellor's autumn Budget

B1463 Quarterly Instalment payments for companies (18.05 minutes)

Jeremy Mindell reminds us of the rules relating to this quarterly instalment regime, highlighting key issues to be aware of.

B1464 VAT on school fees – Further guidance (22.40 minutes)

Dean Wootten summarises HMRC's latest guidance issued on 10 October 2024 relating to VAT registration as well as specific income streams.

B1465 VAT update (14.57 minutes)

Dean Wootten reviews a number of recent VAT cases including two group VAT cases, a successful late payment appeal and the VAT treatment of legal services.