

# Lecture Analysis September 2018

## PERSONAL TAX

### **P1091 Payments in lieu of notice (12.01 minutes)**

Dean Wootten highlights the recent changes that have been made in respect of termination payments and considers the new rules relating to payments that are made when employment is terminated within the notice period.

### **P1092 Annual payments (8.12 minutes)**

Robert Jamieson discusses a recent First Tier Tribunal case that considered where or not loyalty bonuses paid by an asset management company were annual payments under s683 ITTOIA 2005.

### **P1093 Value shifting and the exercise of control (6.59 minutes)**

Robert Jamieson takes a look at a recent First Tier Tribunal case that considered whether the value shifting rules contained in s29 TCGA 1992 applied where the individuals involved were unconnected persons.

### **P1094 Reasons why we still use trusts for tax planning - Part 1 (18.54 minutes)**

Amanda Fisher uses this first session to consider using trusts for family provision and will planning for spouses and civil partners

### **P1095 Reasons why we still use trusts for tax planning - Part 2 (9.40 minutes)**

Amanda Fisher continues her look at trusts and uses the second part of her lecture to provide us with a few ideas of how to protect the family home.

## BUSINESS TAX

### **B1091 Trading and property allowances (9.28 minutes)**

Dean Wootten considers how these two new allowances apply to secondary sources of trading, property and other miscellaneous income.

### **B1092 Rent-a-room relief (8.55 minutes)**

Dean Wootten reminds us of the basic rules that must be satisfied for an individual to claim rent-a-room relief and examines the changes that have been made to tighten up on who qualifies for the relief.

### **P1093 Payrolling benefits (15.23 minutes)**

Alexandra Durrant demonstrates, using a number of useful examples, how the majority of benefits in kind can be payrolled so eliminating the need to report these benefits at the year end.

### **B1094 Making Tax Digital – Getting the basics right (13.41 minutes)**

Neil Warren uses this first to remind us of the basic issues that taxpayers need to address ready for Making Tax Digital going live next year.

### **B1095 Making Tax Digital – Four practical challenges (15.20 minutes)**

Neil Warren moves on to consider issues such as the cash accounting scheme, flat rate scheme, the use of spreadsheets and whether to deregister prior to April 2019.