

Lecture Analysis December 2024

PERSONAL TAX

P1466 Personal tax round up (15.58 minutes)

Ros Martin summarises a number of cases including an Upper Tribunal case considering when a dividend is paid and First Tier Tribunal cases looking at whether a discovery was made and using reliance on a tax adviser as defence.

P1467 Capital taxes update (15.38 minutes)

Ros Martin takes us through some recent cases looking at IHT and offshore property, a forfeiture case arising as a result of assisted dying and several SDLT cases.

P1468 MTD – Which clients are coming in and when? (11.11 minutes)

Rebecca Benneyworth reminds us which clients MTD for income tax will apply to and from what date they will be required to meet their digital obligations.

P1469 MTD – What are the digital obligations for affected clients? (8.59 minutes)

Rebecca Benneyworth uses her second session this month to summarise what will be required under the MTD digital obligations that are being introduced.

P1470 Information notices – Tribunal cases (17.13 minutes)

Phil Berwick considers two recent tax tribunal cases relating to information notices issued by HMRC under the provisions of Schedule 36 Finance Act 2008.

BUSINESS TAX

B1466 Business tax update (20.56 minutes)

Malcolm Greenbaum looks at some recent business tax cases as well as two new Spotlights that have been published by HMRC.

B1467 Payroll update (21.42 minutes)

Alexandra Durrant provides us with the latest information relating to payroll and considers reporting pay early for Christmas, how salary sacrifice can affect the National minimum wage and new data requirements on employee hours.

B1468 A surprising twist in basis period reform (14.33 minutes)

Robert Jamieson highlights that terminal loss relief may be an option for businesses where the deduction of overlap relief in the transitional year either creates or augments a loss.

B1469 International tax and Trump (18.38 minutes)

Jeremy Mindell presents this topical session on what seems likely to happen in the US with regards to tax and tariffs when Trump becomes US president.

B1470 VAT update (24.53 minutes)

Dean Wootten runs through VAT cases involving fraud, the DIY housebuilder scheme, second hand margin scheme and the first case involving the new point-based penalty scheme for late VAT returns.