

Lecture Analysis September 2024

PERSONAL TAX

P1451 Personal tax round up – September 2024 (16.42 minutes)

Ros Martin runs through a number of recent personal income tax cases including an interesting case involving jointly owned property and a rare look at business investment relief for non-domiciled individuals.

P1452 Capital taxes round up – September 2024 (13.00 minutes)

Ros Martin takes us through some recent capital taxes cases, including two cases where the taxpayers successfully argued that mixed use rates of SDLT applied.

P1453 Principal private residence relief – Recent cases (21.46 minutes)

Jeremy Mindell reminds us of the key rules determining when principal private residence relief is available and how it should be calculated.

P1454 The new rules for FHLs (15.39 minutes)

Ros Martin explains how the recently published draft legislation will affect how furnished holiday lets will be taxed in the future.

P1455 Other information notices (10.01 minutes)

Phil Berwick concludes his look at the various types of information notices by considering when both identity unknown and identification notices can be issued.

BUSINESS TAX

B1451 Business tax update – September 2024 (25.14 minutes)

Malcolm Greenbaum highlights the government's recent business tax announcements before moving on to look at some recent business tax cases.

B1452 MTD update (10.46 minutes)

Dean Wootten updates us on the latest announcements that HMRC have made on Making Tax Digital for income tax.

B1453 Treatment of entertaining for corporation tax (15.30 minutes)

Jeremy Mindell provides us with a useful recap on the important principles to follow when considering entertaining staff, customers and suppliers.

B1454 VAT on school fees (18.21 minutes)

Dean Wootten takes us through the changes that are being introduced resulting in private schools having to charge standard rated VAT on school fees as well as boarding costs.

B1455 VAT update (22.57 minutes)

Dean Wootten summarises a number of cases covering suppressed sales, MTIC fraud, mobile phone bundles, and concludes by mentioning HMRC's new VAT registration estimator tool.