

## **Lecture Analysis September 2023**

### **PERSONAL TAX**

#### **P1391 Personal tax round up (15.39 minutes)**

Dean Wootten runs through cases looking at CJRS grants, deductible employment related expenses, a taxpayer's domicile, as well as an ineffective IHT home loan scheme.

#### **P1392 Tax planning in the run up to the general election (16.50 minutes)**

Jeremy Mindell gazes into his crystal ball to consider what changes may occur as a result of a general election.

#### **P1393 Case study comparing two different holdover relief provisions (21.06 minutes)**

Robert Jamieson explains how and when two holdover relief provisions can be used and how the existence of goodwill can prevent holdover relief being available.

#### **P1394 IHT planning and related settlements (20.08 minutes)**

Robert Jamieson reminds us of the rules relating to related settlements and considers whether these rules should always be avoided during lifetime.

#### **P1395 How to prepare your client for a meeting with HMRC (13.53 minutes)**

Phil Berwick addresses the question of whether it is appropriate for the client to attend a meeting with HMRC before moving on to consider meeting preparation and the meeting itself.

### **BUSINESS TAX**

#### **B1391 Business tax update (23.58 minutes)**

Dean Wootten reviews some recent Tribunal cases concerning undeclared income, the treatment of a large payment on incorporation and concludes with some interesting VAT cases.

#### **B1392 Tronc and allocation of tips (23.22 minutes)**

Alexandra Durrant looks at tips and gratuities and explains the difference between a mandatory and discretionary service charge before moving on to consider how all of these are taxed.

#### **B1393 Business entertainment (11.35 minutes)**

Dean Wootten uses this session to consider when, business entertaining and hospitality is deductible for corporation tax and VAT and explores the income tax implications for the beneficiaries of entertaining.

#### **B1394 Naming and shaming of tax advisers (11.15 minutes)**

Mark McLaughlin considers some recently introduced HMRC powers to publish certain information in relation to tax avoidance schemes,

#### **B1395 SDLT – Residential or non-residential? (19.02 minutes)**

Ros Martin takes us through the factors to be considered when determining whether a property should be classed as residential or non-residential for SDLT purposes.