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Bloomsbury Professional Tax Guide 2019/20. The Bloomsbury Professional Tax Guide has been bought up to date in line with Finance Act 2019 by the team at the TACS Partnership (www.tacs.co.uk). Significant areas of new or altered commentary include the following: Companies - changes including the rules for the carry forward of losses (para 18.12), and to substantial shareholdings relief (para 23.7)

Bloomsbury Professional Tax Guide 2019/20

The Bloomsbury Professional Tax Guide 2017/18. By : The TACS Partnership: ISBN: 9781526501912 Published: 01-12-2017 Format: PDF eBook: RRP: £63.00 Details. Tax Planning for Buying and Selling Businesses. Edited by : Sarah Laing ...

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Tax Online Blog - Bloomsbury Professional

Bloomsbury Professional Tax Guide Dave Wright, Tax and Accountancy Publisher August 21, 2019 The 2019/20 edition of The Bloomsbury Professional Tax Guide is now live for subscribers to UK Tax. Users without a subscription are not able to see the full content. Please, subscribe or login to access all content.

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A comprehensive annual guide to the full range of UK taxes, this is a highly practical guide written in a very accessible style. It is aimed primarily at the high street practitioner who does not have the breadth of expertise or expert knowledge at his/her own firm. Contains worked examples throughout. Part 1: Income tax:Income tax - outline; Employment; Self-employment; Share incentives; Pensions, state benefits, tax credits; Savings and investments; Land and property; Allowances, reliefs and deductions; Other income, etc; Income tax planning;Part 2: Capital gain tax:CGT - outline; Disposals; Reliefs; Particular assets and situations; Planning and other issues;Part 3: Corporation tax:Corporation tax -

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Developments in the world of blockchain and crypto-currency move fast and much has changed since HMRC's original guidance on the subject of crypto currency published in 2014. In that original guidance there was a suggestion that dealing in crypto-currency was so risky that it could be compared to gambling and therefore outside the scope of taxation. However, the revised guidance issued in December 2018 has definitely moved away from that stance and individuals holding or intending to hold crypto-currency and their advisors need to be aware of the current taxation rules. Further guidance from HMRC on the tax treatment of crypto-assets for businesses and companies is expected soon. This book provides a background to the development of bitcoin and the application of blockchain technology and then looks at the income tax, capital gains tax and IHT treatment of any crypto-currency. Worked examples and flowcharts/diagrams will be used where relevant to illustrate key concepts. Crypto-currencies are increasingly being used globally and are more regulated in some territories. The bulletin will also deal with non-resident investors, and offshore crypto-currency funds and tax avoidance.

Tax Guide 2016 provides comprehensive coverage of all areas of taxation applicable to Ireland. Written in non-technical language by an expert team of tax practitioners, it covers: Income Tax; Capital Gains Tax; Value Added Tax; Employers' PAYE/PRSI; Corporation Tax; Capital Acquisitions Tax; Stamp Duties; Vehicle Registration Tax and Customs and Excise. As well as taking on board the provisions of the latest Finance Act it features detailed worked examples and extensive references to recent case law. It also contains a set of tables giving speedy access to allowances, tax rates, compliance deadlines and other invaluable information. Tax Guide 2016 is an ideal reference book that serves as a self-contained textbook and as a pointer to more detailed Bloomsbury Professional publications, such as Irish Income Tax, The Taxation of Companies, Irish Stamp Duty Law and Capital Acquisitions Tax.

Written in a very accessible style, this is a highly practical and comprehensive annual guide to the full range of UK taxes. The book contains worked examples throughout and is aimed primarily at the high street practitioner in the UK who does not have the breadth of expertise or expert knowledge at his/her own firm. The book includes the following: * Part 1: Income tax (Outline; Employment; Self-Employment; Share Incentives; Pensions, State Benefits, Tax Credits; Savings and Investments; Land and Property; Allowances, Reliefs, and Deductions; Other Income; Income Tax Planning) * Part 2: Capital Gain Tax (Outline; Disposals; Reliefs; Particular Assets and Situations; Planning and Other Issues) * Part 3: Corporation Tax (Outline; Close Companies; Corporation Tax Computation; Trading Companies; Investment Companies; Company Losses [Single Company]; Groups of Companies; Foreign Matters; Particular Matters; Corporation Tax Planning) * Part 4: Inheritance Tax (Outline; Reliefs and Exemptions; Lifetime Transfers; Inheritance Tax on Death; Inheritance Tax and Trusts; Inheritance Tax Planning) * Part 5: Trusts and Estates (Outline; Income Tax and Trusts; Capital Gain Tax and Trusts; Inheritance Tax and Trusts; Estates) * Part 6: Value Added Tax (Outline; Registration and Deregistration; Imports and Exports; Special Value Added Tax Schemes; Other Matters; Value Added Tax Planning) * Part 7: National Insurance Contributions (Employers and Employees; Self-Employed; Class 3 National Insurance Contributions; National Insurance Contributions Planning) * Part 8: Stamp Duties (Stamp Duty and Stamp Duty Reserve Tax) * Part 9: HMRC Powers, Penalties, Etc. (Outline; Filing of Forms; HMRC Enquiries, Discovery, Etc; Payment of Tax; Interest and Penalties; Time Limits for Claims, Elections, Etc; Record Keeping; HMRC Inspections) * Part 10: Leaving or Arriving in the UK (Residence, Ordinary Residence and Domicile; Taxation of Individuals Not Resident in the UK, or Not Domiciled in the UK; The Remittance Basis; Double Taxation Relief)

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Inheritance Tax 2020/21 provides a clearly structured analysis of the major inheritance tax (IHT) provisions together with the tips and planning techniques needed to apply them successfully and to avoid potential pitfalls. This essential guide to IHT helps you navigate progressively through the complexities of an increasingly difficult subject. It starts with the basic rules and principles before looking at topics in more depth. Whatever your level of expertise and experience, this book will be a valuable addition to your practice library. Updates for the 2020/21 edition include: - IHT simplification - The OTS reports on IHT simplification and the all-party parliamentary group (Inheritance & Intergenerational fairness) report on the reform of IHT - IHT relief - Finance Act 2020 provisions for IHT relief in respect of Kindertransport Fund and Windrush - Compensation Scheme payments - Excluded property etc - Finance Act 2020 changes on additions of offshore property to trusts and the domicile of the settlor - Settled property - Finance Act 2020 legislation to provide that transfers between trusts are subject to additional conditions for the purposes of excluded property status - HMRC view of 'deliberate' behaviour when considering penalties - Child Trust Funds (Amendment) Regulations 2020 and Individual Savings Account (Amendment) Regulations 2020 and their effects Case law including - Shelford & Ors v Revenue and Customs - Double trust/IOU schemes - Routier & Anor v Revenue and Customs - Gifts to charities - Banks v Revenue and Customs - Political donations - Scarle James Deceased, the Estate of v Scarle Marjorie Deceased, the Estate of - Survivorship - Land Tribunal's decision in Foster v Revenue and Customs - Land valuation - Margaret Vincent v HMRC - Right to occupy - Charnley & Hodgkinson Executors of Thomas Gill (deceased) v HMRC - 'Farming' by reference to others This accessible reference guide has a user-friendly structure with 'signposts' at the beginning of each chapter to summarise key topics and 'focus points' throughout to highlight important issues, as well as numerous worked examples demonstrating how to apply the main principles in practice.

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