

Taxation Finance Act 2017

ACCA Approved and valid for exams from June 2017 up to 31 March 2018 - Becker's Study Text has been approved and quality assured by the ACCA's examining team. This edition covers the 2016 Finance Act. It includes: An introductory session containing the Syllabus and Study Guide and approach to examining the syllabus to familiarise you with the content of this paper, comprehensive coverage of the entire syllabus, focus on learning outcomes, visual overviews, illustrations and exhibits, examples with solutions, definition of terms, exam advice and key points, commentaries, session summaries, end-of-session quizzes and a bank of questions (containing question practice for every topic, model answers and workings and tutorial notes). This edition brings the book completely up to date with the provisions of the Finance Act 2017, including: • Making Tax Digital (MTD) • Revised Budget timetable • Income tax in Scotland • Cash basis for property businesses • Employee shareholder status • Taxation of termination payments • The cash basis threshold • Enabler penalties • Reform of corporate loss relief • Corporate interest expense restriction • IHT main residence nil-rate band • Deemed domicile This book will be of value to both undergraduate and professional students of business and accounting, and will be particularly useful for students preparing for the following examinations: ICAEW Certificate Level, Principles of Taxation; ACCA Fundamentals Level, Taxation; ACCA Technician Scheme, Foundations in Taxation; CIPFA Diploma Stage, Taxation; AAT Professional Diploma, Personal Tax and Business Tax; ATT Certificates, Personal Taxation; Business Taxation and Accounting Principles; AIA Foundation Level, Auditing and Taxation; IFA Level 4, Tax for SMEs.

Melville's Taxation: Finance Act 2018 Pearson UK

A reliable and comprehensive guide for students taking a first level course in taxation, business and accounting, featuring a wealth of practical examples.

"The Taxation of Small Businesses 2017-18" is a practical guide to all aspects of direct taxation of small businesses. It is ideal for sole practitioners and small partnerships, but will be a handy reference guide for all tax advisers. The book aims to give a clear explanation of the relevant legislation and practical advice on ways of minimizing clients' tax liabilities while warning against common pitfalls. The tenth edition has been updated to incorporate changes as a result of the Finance Act 2017. The book includes recent case law developments on "gig economy" employment. Major topics covered include: Taxation of Business Profits; Taxation of Employment; Corporation Tax; Capital Gains Tax; Inheritance Tax; and more. [Subject: Tax Law, UK Law] Finance Act 2017 - The Irish tax law updates for the year 2017

This edition brings the book completely up to date with the provisions of Finance (No.2) Act 2017 and Finance Act 2018, including: • Making Tax Digital (MTD) developments • Scottish rates of income tax • Reduction in the dividend allowance • Gift Aid donor benefit rules • Cash basis for property income • Mileage rates for landlords • Reforms to venture capital schemes • Increase in the diesel supplement • Increase in R&D expenditure credit • Freezing of indexation allowance • Reform of corporation tax loss relief • Freezing of VAT registration threshold Charting tax changes post-Finance Act, known and respected for its accuracy, this title contains all the data you need. This edition includes provisions from Finance Act 2016 and updated retail price indices, together with any other information not available for inclusion in the Budget edition. The depth of data and breadth of coverage enables you to make fast, effective calculations. Clear and concise summaries of tax changes are presented in tabular form under distinctive headings. Whillans's Tax Tables provides accurate tables of all the new and revised tax rates and allowances and is published twice a year, in May and August. Known and respected for their accuracy, Whillans's Tax Tables contain all the data you need in practice. With the latest tax rates, allowances and reliefs, Whillans's enables you to quickly make calculations with accurate data. The easy-to-use layout and concise expert commentary by our technical team ensure you have exactly the right level of information on your desktop. This edition covers the Finance Act 2017.

New tax measures were adopted by the French Parliament in the French Finance Act for 2018 published on 31 December 2017 and the Amended Acts for 2017 published on 1 December and 29 December 2017. The Finance Act for 2018 completely reforms the taxation of passive income (capital gains, interest, dividends, income from life insurance contracts). This article discusses the impact of the new tax measures on business.

The Criminal Finances Act 2017 introduced the most radical change to tackling money laundering and corruption, recovering the proceeds of crime and counter terrorist financing, since the Proceeds of Crime Act was passed in 2002. This book will provide an excellent commentary on the changes introduced by the Act, with practical insights and an explanation of the Act's provisions. Topics included are: money laundering; unexplained wealth orders; terrorist property; tax evasion; and reasonable prevention procedures. Authored by Jonathan Fisher QC and Anita Clifford, barristers specializing in proceeds of crime and financial crime cases, this book will be of great interest and importance to all legal professionals working in the financial sector.

Bloomsbury's Tax Rates and Tables 2017/18 Finance Act Edition provides you with comprehensive, post Finance (No 2) Act 2017 coverage of the new revised tax rates, allowances and reliefs. You'll have all the data you need to calculate your client's tax liabilities. Contents: Personal Taxation; Expenses and Benefits; PAYE; Shares and Share Options; Taxation of Investment Income; Taxation of Business Profits; Taxation of Companies; Capital Gains Tax; Inheritance Tax; Capital Allowances; Stamp Taxes; Value Added Tax; Insurance Premium Tax; Landfill Tax; Aggregates Levy; Air Passenger Duty; Climate Change Levy; Fuel Duty; Vehicle Excise Duty; National Insurance Contributions; Tax Credits; State Benefits and Statutory Payments; National Minimum Wage; General.

Royal Assent, 27th April 2017. Act to grant certain duties, to alter other duties, and to amend the law relating to the national debt and the public revenue, and to make further provision in connection with finance

This is the full text of Public Law 115-97 Tax Cuts and Jobs Act of 2017 which was signed into law by President Donald Trump on December 22nd, 2017 after passing in the House of Representatives on December 20th, 2017, after passing in the Senate on December 2nd, 2017. This Law began as House Resolution 1 on November 2nd, 2017 when it was introduced by Representative Kevin Brady. This bill

amends the Internal Revenue Code to reduce tax rates and modify policies, credits, and deductions for individuals and businesses. With respect to individuals, the bill: - replaces the seven existing tax brackets (10%, 15%, 25%, 28%, 33%, 35%, and 39.6%) with four brackets (12%, 25%, 35%, and 39.6%), - increases the standard deduction, - repeals the deduction for personal exemptions, - establishes a 25% maximum rate on the business income of individuals, - increases the child tax credit and establishes a new family tax credit, - repeals the overall limitation on certain itemized deductions, - limits the mortgage interest deduction for debt incurred after November 2, 2017, to mortgages of up to \$500,000 (currently \$1 million), - repeals the deduction for state and local income or sales taxes not paid or accrued in a trade or business, - repeals the deduction for medical expenses, - consolidates and repeals several education-related deductions and credits, - repeals the alternative minimum tax, and - repeals the estate and generation-skipping transfer taxes in six years. For businesses, the bill: - reduces the corporate tax rate from a maximum of 35% to a flat 20% rate (25% for personal services corporations), - allows increased expensing of the costs of certain property, - limits the deductibility of net interest expenses to 30% of the business's adjusted taxable income, - repeals the work opportunity tax credit, - terminates the exclusion for interest on private activity bonds, - modifies or repeals various energy-related deductions and credits, - modifies the taxation of foreign income, and - imposes an excise tax on certain payments from domestic corporations to related foreign corporations. The bill also repeals or modifies several additional credits and deductions for individuals and businesses.

This handbook contains concise information on a wide range of taxation issues, covering legislation and practice on income tax, corporation tax, capital allowances, capital gains tax, inheritance tax, value added tax, stamp duty land tax, national insurance contributions, and other indirect taxes. The first chapter provides key data and rates. The second chapter gives a brief overview of the tax system. The remaining chapters provide details of the various taxes. The text is fully updated for Finance Act 2017 and Finance (No. 2) Act 2017.

This note covers the Finance Act 2017 and Finance Bill 2017-19. It deals mainly with the provisions therein that detail changes in tax principles, tax rates and allowances, matters of particular significance for businesses and companies and tax presence in the United Kingdom.

Taxes Consolidation Act 1997 (as amended): 2017 Edition (previously: Tax Acts 2017) is a new pared-back and practitioner-friendly book. It comprises of the 1997 Act only, as amended up to and including the Finance Act 2016, plus a comprehensive index. The annotations following each section will clearly identify any amendments and will contain brief cross-reference notes.

A short guide to the Irish tax system: income tax, PSI, USC, corporation tax, capital gains tax, stamp duties, VAT, capital acquisitions tax, Finance Act 2017 summary, tax office addresses

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