

The Bloomsbury Professional Tax Guide 2017 18

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. 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.

Tax Guide 2013 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 Finance Act 2013 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 2013 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. EURO: 99 Previous edition ISBN: 9781847669728

"This indispensable reference guide produced by Nexia International provides an invaluable overview of the tax system in over ninety countries. It is written in accessible language and information has been set out in tabular form in order to enable users to compare the various tax systems. Each chapter covers a single country and includes information on: legal forms, corporate tax, personal tax, withholding taxes, indirect taxes."--Cover.

Property Tax Planning is an indispensable property guide for tax practitioners, property lawyers, surveyors and property owners. With worked examples throughout, it clearly highlights the tax planning opportunities and potential pitfalls that may arise during property transactions. This logical and user-friendly book is divided into four sections reflecting the four categories of property ownership: property investors; property dealers and developers; trading premises; and private residences. Within each category all relevant tax planning areas are outlined chapter by chapter, with reference to legislation and case law. This highly practical layout will help you quickly establish problem areas and potential tax breaks. It has been fully revised and updated to the latest Finance Act. Contents includes: Property Investors; Property Dealers and Developers; Trading Premises; Private Residences. Previous ISBN: 9781847669650

This superb book will guide the reader through the key issues and practical aspects of international tax practice. It demonstrates how different global tax systems interact and how to prevent paying more tax than necessary. The basic principles of each aspect of international taxation are outlined and then examined in greater depth and detail. This updated third edition includes coverage of both UK and EU legislation and regulation,

as well as the key cases and rulings. Complicated double taxation concepts are clearly illustrated with examples and diagrams to help the reader quickly understand how they'll apply in practice. Examples of policies adopted in other countries are included, along with specialist commentary and guidance.

The Bloomsbury Professional Tax Guide 2017/18 Bloomsbury Publishing

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 - 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: IHT - outline; Reliefs and exemptions, etc; Lifetime transfers; IHT on death; IHT and trusts; IHT planning; Part 5: Trusts and estates: Trusts and estates - outline; Income tax and trusts; CGT and trusts; IHT and trusts; Estates; Part 6: VAT: VAT - outline; Registration and deregistration; Imports and exports; Special VAT schemes; Other VAT matters; VAT planning; Part 7: National insurance contributions: Employers and employees; Self-employed; Class 3 NIC; NIC planning; Part 8: Stamp duties: SDLT; Stamp duty and stamp duty reserve tax; Part 9: HMRC powers, penalties, etc: 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.

Previous edition ISBN: 9781780434216

A comprehensive guide to the IHT and planning issues that concern lawyers and accountants when advising clients on the most appropriate course of action. Updated in line with Finance Act 2017, including the following: - changes to the deemed domicile rules for IHT purposes - further restrictions to what is defined as excluded property under IHTA 1984 - new anti-avoidance measures The book has been restructured to reflect the coming into force of the Residence Nil-Rate Band from April 2017, with a new chapter on that subject. There is also a new chapter on Domicile.

This essential guide to inheritance tax provides a clearly structured analysis of the major inheritance tax provisions together with relevant tips, pitfalls and planning techniques needed to apply them successfully. Inheritance Tax 2013/14 guides you step-by-step through the complexities of this increasingly difficult subject. It starts with the basic rules and principles before looking at topics in more depth, including lifetime transfers, gifts with reservation of benefit, settled property, and the various exemptions and reliefs including business and agricultural property relief. Whatever your level of expertise and experience, this book should be a valuable asset to your practice. Bloomsbury Professional Core Tax Annuals include 'signposts' at the beginning of each chapter containing a summary of the main points and cross-references to relevant sections of the chapter. These, along with the 'focus' sections highlighting the key points in each chapter and examples which are presented in shaded

panels for easier reference, makes Inheritance Tax 2013/14 a convenient and accessible resource. As usual this edition is packed full of practical features including worked examples, precedents, and common-sense know-how. Tax advisers using this book will find it a helpful asset, no matter how complicated the inheritance tax scenario encountered. Inheritance Tax 2013/14 covers: Inheritance tax: introduction; Lifetime transfers; IHT on death; Valuation of assets; Gifts with reservation of benefit; Compliance; Trusts: interest in possession; Relevant property trusts; Exemptions and excluded property; Reliefs-General; Business property relief and agricultural property relief; Lifetime planning; Wills and estate planning; Transferable nil rate bands; The family home; Pre-owned assets. Previous edition ISBN: 9781847669599

These are the papers from the ninth Cambridge Tax Law History Conference, held in July 2018. In the usual manner, these papers have been selected from an oversupply of proposals for their interest and relevance, and scrutinised and edited to the highest standard for inclusion in this prestigious series. The papers fall within five basic themes. Four papers focus on tax theory: Bentham; social contract and tax governance; Schumpeter's 'thunder of history'; and the resurgence of the benefits theory. Three involve the history of UK specific interpretational issues: management expenses; anti-avoidance jurisprudence; and identification of professionals. A further three concern specific forms of UK tax on road travel, land and capital gains. One paper considers the formation of HMRC and another explains aspects of nineteenth-century taxation by reference to Jane Austen characters. Four consider aspects of international taxation: development of EU corporate tax policy; history of Dutch tax planning; the important 1942 Canada–US tax treaty; and the 1928 UN model tax treaties on tax evasion. Also included are papers on the effects of WWI on New Zealand income tax and development of anti-tax avoidance rules in China.

This annual guide to VAT provides clear and simple coverage, enabling both professionals and non-professionals to grasp current VAT law confidently. With a wealth of practical examples and written in non-technical English, this book is an ideal guide for tax advisers dealing with VAT, and small business proprietors. Value Added Tax 2019/20 has been updated to include the following: The new requirements of MTD that have been introduced for most businesses this year with a major change in reporting requirements for VAT registered businesses The easing of MOSS registration requirements for micro-businesses Changes and clarification to the VAT treatment of vouchers Changes to the eligibility rules for VAT grouping This title is split into three sections to help you with: What you must know: Including an outline of the system, VAT groups and returns, registration, charge and supply issues, what is reduced and zero rated, exceptions, credit notes and record keeping. What you might need to know: Covers exports, imports, removals and acquisition of goods, partial exemption, Intrastat returns and the recovery of foreign VAT. Special situations: Includes information on joint ventures, second-hand goods and retail schemes, annual accounting, cash accounting, flat rates, assessment and VAT penalties. 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. Numerous worked examples demonstrate how to apply the main principles in practice and all examples are listed in a table at the beginning for quick navigation.

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 2015 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 2015 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. Previous edition ISBN: 9781780434612

This annual guide to corporation tax meets the everyday needs of the busy tax adviser. It examines the rules, regulations and tax issues affecting companies in the UK. Topics covered include: Introduction to corporation tax; Trading income; Capital allowances (plant and machinery); Trading losses; Groups; Investment business; Property investment; Buildings and Structures; The Construction Industry Scheme; Close companies and connected issues; Loan relationships; Intangible fixed assets; UK Patent Box; Research and development; Creative sector tax reliefs; Chargeable gains; Reconstructions and amalgamations; Distributions; Foreign matters; Transfer pricing; Self-assessment; Rates and payment of corporation tax; Self-assessment penalties; HMRC powers; Accounting and tax; The year end. This latest edition has been updated in line with the Finance Act 2019 and changes to HMRC guidance. It explores the following key topics: Rules dealing with new flexible use of corporate losses The restriction on the use of carried-forward losses New interest restriction, placing limits on the relief available for corporate borrowings Offshore corporates investing in UK property to be brought into the corporation tax net with many investors being subject to tax on gains for the first time Reintroduction on tax relief for goodwill in respect of certain business acquisitions where there is a strong "IP connection" The introduction of the Structures and Buildings Allowance which allow the construction costs of commercial buildings to be written down over a 50 year period. 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. Numerous worked examples demonstrate how to apply the main principles in practice and all examples are listed in a table at the beginning for quick navigation.

This essential guide to inheritance tax provides a clearly structured analysis of the major inheritance tax provisions together with relevant tips, pitfalls and planning techniques needed to apply them successfully. Inheritance Tax 2018/19 guides you step-by-step through the complexities of this increasingly difficult subject. It starts with the basic rules and principles before looking at topics in more depth, including lifetime transfers, gifts with reservation of benefit, settled property, and the various exemptions and reliefs including business and agricultural property relief. Whatever your level of expertise and experience, this book should be a valuable asset to your practice. Bloomsbury Professional Core Tax Annuals include 'signposts' at the beginning of each chapter containing a summary of the main points and cross-references to relevant sections of the chapter. These, along with the 'focus' sections highlighting the key points in each chapter and examples which are presented in shaded

panels for easier reference, makes Inheritance Tax 2018/19 a convenient and accessible resource. This edition is packed full of practical features including worked examples, precedents, and common-sense know-how. Tax advisers using this book will find it a helpful asset, no matter how complicated the inheritance tax scenario encountered. Inheritance Tax 2018/19 covers: IHT on death; Gifts with reservation of benefit; Interest in possession trusts; Exemptions and excluded property; BPR and APR; Wills and estate planning; The family home; Lifetime transfers; Valuation of assets; Compliance; Relevant property trusts; Reliefs - general; Lifetime planning; Transferable nil rate band; Pre-owned assets.

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. This is the ninth edition of John Tiley's major text on revenue law, covering the UK tax system, income tax, capital gains tax and inheritance tax, as well as incorporating sections dealing with corporation tax, international and European tax, savings and charities. This new edition is fully revised and updated with the latest case law, statutory and other developments, including Finance Act 2019. The book is designed for law students taking the subject in the final year of their law degree, or for more advanced courses, and is intended to be of interest to all who enjoy tax law. Its purpose is not only to provide an account of the rules but also to include citation of the relevant literature from legal periodicals and some discussion of, or reference to, the background material in terms of policy, history or other countries' tax systems.

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)

Inheritance Tax 2019/20 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 2019/20 edition include: Updated to Finance Act 2019 and changes in HMRC practice and guidance Case law – including *The Personal Representatives of Grace Joyce Graham (Deceased) v Revenue and Customs* (business property relief), *Hood v Revenue and Customs* (gifts with reservation), *Henderson & Ors v Revenue and Customs* and *Proles v Kohli* (domicile) and *Banks v Revenue and Customs* (exemptions) Updated commentary on the recent domicile reforms and changes to excluded property status in respect of UK residential property interests Residence nil rate band – reference to amendments introduced in Finance Act 2019 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. Numerous worked examples demonstrate how to apply the main principles in practice and all examples are listed in a table at the beginning for quick navigation.

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This annual guide to VAT provides clear and simple coverage enabling the reader to grasp current VAT law confidently. With a wealth of practical examples, this book is an ideal guide for tax advisers dealing with VAT, and small business proprietors. 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. Andrew Needham is a Chartered Tax Adviser and heads VAT Specialists Ltd. Andrew has a degree in Law from UCNW Bangor and is a specialist in indirect taxes, international tax and land and property issues. He is also a lecturer on VAT issues. Andrew has over 30 years' experience in VAT having spent 7 years in HM Customs & Excise, firstly as a VAT inspector, then as a departmental trainer, and finally in a headquarters policy unit dealing with the introduction of the EU single

market.

Buy-to-Let Property Tax Handbook is a single source for tax practitioners, accountants and others who advise clients and need to be aware of the tax aspects of running a residential buy-to-let property business, as well as the main non-tax considerations. This Second Edition has been brought up to date with significant legislative changes introduced since publication of the first edition, including all subsequent Finance Acts up to and including Finance Act 2019. It also features a new chapter on partnerships. Legislative changes in this edition include the following: The 'cash basis' for small unincorporated businesses (F(No 2)A 2017) The £1,000 property allowance (F(No 2)A 2017) Corporation tax: carried forward (F(No 2)A 2017) SDLT: changes to higher rate provisions on additional dwellings (FA 2018); plus commentary on LBTT in Scotland and LTT in Wales This handbook highlights key issues, tax planning opportunities and pitfalls for the unwary, and includes numerous worked examples and case studies, as well as references throughout to legislation and HMRC guidance. With contributions from a wealth of property tax specialists, this book is an invaluable resource for accountants and tax practitioners who have landlords as clients and is also ideal for property investors themselves.

Tax Guide 2014 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 Finance (No. 2) Act 2013 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 2014 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. Previous edition ISBN: 978178043147

Offering a practical overview of income tax in the UK from one of the UK's leading tax writers, Income Tax 2019/20 covers day-to-day issues frequently encountered by tax practitioners, explaining in straightforward terms what the law means in practice. It provides comprehensive coverage of: The UK tax system Income tax compliance The Scottish rate of income tax Savings and investments Pensions and benefits Employment Self-employment Property income Trusts and estates Non-residents Planning checklists This edition has been updated in line with Finance Act 2019/20 and includes the following key topics: Commentary on prospective late payment penalties for income tax self-assessment Updates on tax-efficient investments and savings – including NS&I Premium Bonds Latest information on the taxation of benefits-in-kind and expenses, including 'green' opportunities Changes to capital allowances, including the extension to the annual investment allowance and changes to the 'special rate' pool Updated commentary on how recent changes affect planning opportunities 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. Numerous worked examples demonstrate how to apply the main principles in practice and all examples are listed in a table at the beginning for quick navigation.

Specification of Definitions Details Rules, 2014 Restriction on number of layers Rules, 2017 Incorporation Rules, 2014 Prospectus and Allotment of Securities Rules, 2014 Issue of Global Depository Receipts Rules, 2014 Share Capital and Debentures Rules, 2014 NCLT (Procedure for Reduction of Share Capital of Company) Rules, 2016 Acceptance of Deposits Rules, 2014 Registration of Charges Rules, 2014 Management and Administration Rules, 2014 Significant Beneficial Owners Rules, 2018 Declaration and Payment of Dividend Rules, 2014 IEPFA (Appointment of Chairperson and Members, Holding of Meetings and Provision for Offices and Officers Rules, 2016 IEPFA (Accounting, Audit, Transfer and Refund) Rules, 2016 IEPFA (Form of Annual Statement of Accounts) Rules, 2018 IEPFA (Form and Time of Preparation of Annual Report) Rules, 2016 Accounts Rules, 2014 National Financial Reporting Authority Rules, 2018 NFRA (Meeting for Transaction of Business) Rules, 2019 Corporate Social Responsibility Policy Rules, 2014 Indian Accounting Standards Rules, 2015 Filing of Documents and Forms in Extensible Business Reporting Language Rules, 2015 Audit and Auditors Rules, 2014 Cost Records and Audit Rules, 2014 Auditor's Report Order, 2016 Specified Companies (Furnishing of information about payment to micro and small enterprise suppliers) Order, 2019 Appointment and Qualification of Directors Rules, 2014 Creation and Maintenance of databank of Independent Directors Rules, 2019 Meetings of Board and its Powers Rules, 2014 Appointment and Remuneration of Managerial Personnel Rules, 2014 Inspection, Investigation and Inquiry Rules, 2014 Arrests in connection with Investigation by Serious Fraud Investigation Office Rules, 2017 Compromises, Arrangements and Amalgamations Rules, 2016 Registered Valuers and Valuation Rules, 2017 Removal of Names of Companies from the Register of Companies Rules, 2016 Winding Up Rules, 2020 Authorised to Register Rules, 2014 Registration of Foreign Companies Rules, 2014 Registration Offices and Fees Rules, 2014 Nidhi Rules, 2014 National Company Law Tribunal Rules, 2016 National Company Law Appellate Tribunal Rules, 2016 Transfer of Pending Proceedings Rules, 2016 Mediation and Conciliation Rules, 2016 Adjudication of Penalties Rules, 2014 Miscellaneous Rules, 2014 MCA Circulars and Orders Secretarial Standard 1 on Meetings of the Board of Directors Secretarial Standard 2 on Meetings of the Board of Directors Secretarial Standard 3 on Dividend SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015

Incorporating and Disincorporating a Business provides clear, detailed and practical guidance on the tax issues, planning points and pitfalls which may be encountered when incorporating a sole trade or partnership business, or when transferring a company's business to a sole trader or partnership. This book guides readers through the advantages and disadvantages of incorporation and disincorporation, and also addresses related company law, commercial and other practical issues. The book is intended as a single point of reference for tax practitioners and business proprietors who need a practical guide to tackling the complexities of incorporating and disincorporating a business. It includes checklists and worked examples throughout, as well as 'Signposts' at the start of each chapter and 'Focus' points to highlight important considerations. Standard claims, elections and proformas are also included. This title includes full coverage of disincorporation issues following the introduction of Disincorporation relief in Finance Act 2013. Detailed coverage of all taxation issues that may apply to small businesses, including NIC, CGT, IHT, VAT and capital allowances as well as coverage of legal, accounting and compliance issues to be aware of are also included. Written by practitioners who advise clients on incorporation and post-incorporation issues, this book aims to answer commonly-asked questions and includes new chapters on hot topics such as incorporation of an LLP's business and incorporation of property portfolios. Practical approach, highlighting specific planning issues, pitfalls for the unwary, worked examples, case studies and standard

claims, elections and pro-formas.

With complete, in-depth coverage of Ireland's taxation legislation and Acts, Tax Guide 2008 is the definitive point of reference for taxation practitioners. Case notes, worked examples, commentaries, and no-nonsense advice enable the reader to quickly grasp the often complicated taxation issues covered by this key guide.

In an important addition to the series, this book tells the story of 20 leading revenue law cases. It goes well beyond technical analysis to explore questions of philosophical depth, historical context and constitutional significance. The editors have assembled a stellar team of tax scholars, including historians as well as lawyers, practitioners as well as academics, to provide a wide range of fresh perspectives on familiar and unfamiliar decisions. The whole collection is prefaced by the editors' extended introduction on the peculiar significance of case-law in revenue matters. This publication is a thought provoking and engaging showcase of tax writing that is accessible equally to specialists and non-specialists.

Complete, in-depth coverage of Ireland's taxation legislation and Acts, Tax Guide 2009 is the definitive point of reference for taxation practitioners. Case notes, worked examples, commentaries and no-nonsense advice enable you quickly to grasp the often complicated taxation issues this key title covers. Also includes eBook.

Offering a practical overview of income tax in the UK from one of the UK's leading tax writers, Income Tax 2021/22 covers day-to-day issues frequently encountered by tax practitioners, explaining in straightforward terms what the law means in practice. This new edition has been updated throughout for income tax rates and allowances. 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 to demonstrate how to apply the main principles in practice.

"This annual guide to VAT provides clear and simple coverage enabling the reader to grasp current VAT law confidently. With a wealth of practical examples, this book is an ideal guide for tax advisers dealing with VAT, and small business proprietors. Value Added Tax 2020/21 has been updated to include the following: - The VAT changes resulting from the pandemic including: - The bringing forward of the zero-rating of electronic publications - The introduction of a temporary zero-rate for PPE - The temporary 5% reduced rate for the hospitality industry - Brexit changes - The introduction of postponed accounting - Zero-rating of women's sanitary products 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. Andrew Needham is a Chartered Tax Adviser and heads VAT Specialists Ltd. Andrew has a degree in Law from UCNW Bangor and is a specialist in indirect taxes, international tax and land and property issues. He is also a lecturer on VAT issues. Andrew has over 30 years' experience in VAT having spent 7 years in HM Customs & Excise, firstly as a VAT inspector, then as a departmental trainer, and finally in a headquarters policy unit dealing with the introduction of the EU single market."--

Learn the craft of effective storytelling with the Writers' & Artists' Guide to How to Write. Novelist William Ryan introduces the techniques needed to construct, craft and draft a novel. He provides tried-and-tested examples and details on what to consider when writing for any audience, across any genre. Each chapter tackles a key aspect of the writing process, including how to: structure a novel, develop central and subsidiary characters, create atmosphere and tension, write punchy dialogue and pacey scenes. This is the perfect guide for any writer looking for clear and informed advice on getting their ideas on to the page from the bestselling and trusted creative writing brand.

A unique guide to the taxation of companies in liquidation, receivership or

administration, and those making voluntary arrangements. This book examines the tax position of the insolvent company, its creditors and shareholders, and the Crown. Packed full of invaluable tax planning suggestions, the new sixth edition covers all relevant changes up to and including Finance Act 2006.

This unique book is a concise but complete tax planning manual for those advising high net worth individuals of the UK, US or any other nationality who have UK or US residence, assets or family members. Guide to US/UK Private Wealth Tax Planning covers all the information and legislation you are likely to require when advising clients exposed to both UK and US taxation, providing you with: A quick reference summary of the UK and US rules applicable to your clients; A comprehensive summary of available unilateral and treaty planning techniques to avoid US estate tax or UK inheritance tax for clients who are non-domiciliaries of the UK or US; Optimal income and gains tax planning for foreign trusts with UK or US beneficiaries; Integrated UK and US tax planning solutions for clients exposed to both UK and US tax. Previous edition ISBN: 9781845920272

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 - 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:IHT - outline; Reliefs and exemptions, etc; Lifetime transfers; IHT on death; IHT and trusts; IHT planning;Part 5: Trusts and estates:Trusts and estates - outline; Income tax and trusts; CGT and trusts; IHT and trusts; Estates;Part 6: VAT:VAT - outline; Registration and deregistration; Imports and exports; Special VAT schemes; Other VAT matters; VAT planning;Part 7: National insurance contributions:Employers and employees; Self-employed; Class 3 NIC; NIC planning;Part 8: Stamp duties:SDLT; Stamp duty and stamp duty reserve tax;Part 9: HMRC powers, penalties, etc: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.

Irish Taxation Complete, in-depth coverage of Ireland's taxation legislation and Acts. Tax Guide 2005 is the definitive point of reference for taxation practitioners. Casenotes, worked examples, commentaries and no-nonsense advice enable you to quickly grasp the often complicated taxation issues this key title covers.

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.

This annual guide to corporation tax meets the everyday needs of the busy tax adviser. A collaboration by leading tax writers Satwaki Chanda, Jacquelyn Kimber and Andrew Parkes, Corporation Tax 2021/22 examines the rules, regulations and tax issues affecting companies in the UK. This edition examines current legislation, changes to HMRC guidance and explores key developments. 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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