

Capital Allowances New Tax Saving Opportunities For Business Owners Property Investors

BPP Learning Media's status as official ACCA Approved Learning Provider - Content means our ACCA Study Texts and Practice & Revision Kits are reviewed by the ACCA examining team. BPP Learning Media products provide you with the exam focussed material you need. This is an essential annual purchase for anyone involved in taxation, from individuals through to advisers, investors, accountants and tax lawyers. The Zurich Tax Handbook 2013 – 2014 provides detailed coverage of the UK tax system and identifies the way that it may affect you or your clients. Up-to-date and user-friendly, this book explains the key aspects of taxation providing worked examples, checklists, definitions and tax-saving hints.

You earned it, now keep it! Maximize your profits by getting the most out of every tax deduction. No matter what kind of small business you have, you owe it to yourself to take advantage of every legitimate business deduction and personal tax planning advantage at tax time. In the newly updated fourth edition of *Make Sure It's Deductible*, Evelyn Jacks, Canada's bestselling and most trusted tax author and educator, delivers vital tax facts that will save you money—presented in a clear, friendly style that's easy to read, understand and apply to your own business. Join the more than 35,000 entrepreneurs who've turned to this tax-saving classic to learn about: What expenditures are fully deductible and which are restricted How to claim expenses under new auto and home office rules Hiring family members and splitting income to keep more of your money Building significant wealth with the capital gains deduction and savvy income re-investment strategies Planning for a secure lifestyle now and in retirement *Make Sure It's Deductible* provides vital, practical information you need to increase your bottom line and run a tax-efficient and audit-proof small business. "Evelyn Jacks is well-deserving of her reputation as Canada's most trusted tax advisor. This book could save thousands of tax dollars for anyone who is self-employed, runs a small business, or is thinking of starting one." —Gordon Pape, bestselling author and editor and publisher of *The Internet Wealth Builder*

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.

This tax guide is essential reading for ALL self-employed business owners (sole traders, partnerships etc). Many of the tax planning ideas are not widely known or covered in other publications. Even those with substantial tax knowledge will uncover many useful nuggets that will help them pay less income tax, national insurance, VAT, capital gains tax and inheritance tax. Subjects covered include how to claim a big tax deduction when you work from home, tax-

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free salaries for spouses and children (including minor children), tax credits: Why even those with quite high income can claim them, how to claim a bigger tax deduction for travel expenses (flights, hotels, meals, alcohol, etc), how to make your entertainment costs tax deductible, tax saving strategies for e-commerce businesses, how to claim bigger capital allowances on cars, computers and equipment, six chapters that will help you increase tax relief on ALL your motoring expenses, borrowing money: How to make interest on personal loans tax deductible, four chapters that will show you how to claim bigger property tax deductions, tax-free benefits for your employees, year-end tax saving strategies, how to pay less VAT, how to pay less capital gains tax and inheritance tax and how to set up a company to save tax.

The examining team reviewed F6 Study Text covers all the relevant ACCA F6 syllabus topics. Computations are the most important part of this paper so there are plenty of detailed, worked examples throughout the text to help build your understanding and reinforce learning.

First published in 1978, *The Structure and Reform of Direct Taxation* presents the full findings and recommendations of the 'Meade' committee set up by The Institute for Fiscal Studies. It represents the most important contemporary examination of the structure of UK taxation and direct taxation systems in general. The results of two years' intensive research and discussion by this independent committee are presented as a report under the joint authorship of an outstanding team of tax experts. The committee brought together professional practitioners-lawyers, accountants and taxation administrators-and academic specialists in fiscal studies, and here provides a unique review of direct taxation which is comprehensive, singularly original and full of good sense. The book begins with a return to first principles, restates the objectives of a good tax system and analyses existing structures. It goes on to examine the feasibility of basic reforms which would allow the system to become more straightforward in operation and which would base taxation on what individuals take out of the economy rather than on what they put into it.

This tax guide is essential reading for all self-employed business owners (sole traders and partnerships). It contains over 50 chapters of practical, tried and tested tax saving techniques that your business can implement year-in, year-out, illustrated with easy to follow examples. Even those with substantial tax knowledge will uncover many useful nuggets that will help them pay less income tax, national insurance, VAT, capital gains tax and inheritance tax. The 9th edition was published in October 2021 and is completely up to date. Subjects covered include: All the latest tax changes plus future tax changes Full details of the recently announced Health & Social Care Levy and how this affects business tax planning. How to claim a bigger tax deduction when you work from home Paying tax-free salaries to your spouse and children How to claim a bigger tax deduction for travel expenses (flights, hotels, meals) How to make some entertainment costs tax deductible Claiming tax relief for bad debts and losses Tax saving strategies for e-commerce businesses Capital allowances - how they're calculated and how to maximise your claim Seven chapters on motoring tax issues (cars, vans, fuel, VAT, leasing etc) How to maximise the tax relief on your borrowings Four chapters dealing with property tax planning Tax-free benefits that can be paid to your employees Year-end tax saving strategies How to pay less VAT How to qualify for Business Asset Disposal Relief (10% capital gains tax) Inheritance tax - Everything you need to know about Business Property Relief The benefits and drawbacks of using the cash basis The new edition also has a detailed chapter on the major proposed changes to the way sole traders and partnerships' accounting periods will be treated from 2023/24 and beyond - including tax planning strategies to make the most of the proposed changes.

This comprehensive tax planning guide explains how to pay less income tax, capital gains tax and inheritance tax. It is essential reading for anyone who wants to cut their tax bill. Crammed full of tax planning tips, *How to Slash Your Tax* is written in plain English and contains easy to follow tax planning advice and examples. The book

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covers a broad range of topics including a round-up of the very latest tax changes and how they affect you, how to invest tax free - a guide to the best tax shelters, a little known quirk in the tax system that allows you to invest an extra GBP25 per month in tax-exempt saving policies, tips for completing your annual tax return, how to maximize your tax savings from charitable giving ...plus traps to watch out for, tax tips for business owners including property investors, tax tips for company owners - find out how the latest corporation tax changes affect you, capital allowances - how they work and how to maximize them, how to obtain tax relief at more than 40%, company cars - how to save almost GBP3,000 in tax by avoiding the fuel benefit-in-kind trap, how to maximize your tax credits, capital gains tax - plain-English guide to how it works and how to obtain extra tax savings from your annual tax-free allowance and inheritance tax saving tips. All in all this guide could save you thousands in tax.

Following renewed academic and policy interest in the destination-based principle for taxing profits—particularly through a destination-based cash flow tax (DBCFT)—this paper studies other forms of efficient destination-based taxes. Specifically, it analyzes the Destination-Based Allowance for Corporate Equity (DBACE) and Allowance for Corporate Capital (DBACC). It describes adjustments that are required to turn an origin into a destination-based versions of these taxes. These include adjustments to capital and equity, which are additional to the border adjustments needed under a DBCFT. The paper finds that the DBACC and DBACE reduce profit shifting and tax competition, but cannot fully eliminate them, with the DBACE more sensitive than the DBACC. Overall, given the potential major political cost of switching from an origin to a destination-based tax system, we conclude that advantages of the DBCFT are likely to outweigh the transitional advantages of the DBACE/DBACC.

The examiner-reviewed F6 Practice & Revision Kit provides invaluable guidance on how to approach the exam and contains past ACCA exam questions for you to try. You will learn what to expect on the test and our detailed solutions provide tips on how to approach questions, advice on gaining easy marks and examiner's comments.

Capital allowances provide tax relief when you spend money on assets such as cars, vans, computers and most business equipment. Spending on property also qualifies and huge amounts of tax can often be saved if you understand the rules. However, the capital allowances regime is in the midst of enormous changes. This guide explains what you must do now if you want to lock in and enjoy a whole variety of tax saving opportunities. It is essential reading for all small and medium-sized businesses, property investors, landlords, accountants and other professionals.

This easy to read guide reveals insider tax saving tips and strategies to minimise landlord taxes. The book is split into the following chapters... Different Ways of Owning Property Letting Accounts Capital Allowances Use of Losses Foreign Matters Main Residence Relief Gifting Property Inheritance Tax Planning The Use Of Trusts Miscellaneous

The book covers a broad range of topics including a round-up of the very latest tax changes and how they affect you, how to invest tax free - a guide to the best tax shelters, tips for completing your annual tax return, how to maximize your tax savings from charitable giving ... plus traps to watch out for, tax tips for business owners including property investors, tax tips for company owners - find out how the latest corporation tax changes affect you, capital allowances - how they work and how to

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maximize them, how to obtain tax relief at more than 40%, the benefits and drawbacks of company cars, how to increase your tax credits, capital gains tax - plain-English guide to how it works and how to obtain extra tax savings from your annual tax-free allowance and inheritance tax saving tips. All in all this guide could save you thousands in tax.

Our Practice and Revision Kit is the only P6 Kit reviewed by the examiner. To achieve success in P6, you need to develop your application skills. The best way to do this is to practise as many exam standard questions as possible and this Kit allows you to do just that. Questions are grouped into topic areas so that you can easily identify those that cover particular areas. Our detailed solutions often provide top tips, advice on how to approach the question or advice on gaining easy marks. There is also a reference so that you know where the topics concerned are covered in the Study Text. We also provide the examiner's comments on past exam questions so that you can see what he is looking for in student answers.

Text book for accounting students studying taxation. It deals with the impact of the UK tax system, personal taxation, business taxation, capital gains tax, corporation tax, taxation of close companies and groups, VAT and inheritance tax.

This guide contains 101 ultimate tax tips. By reading through these practical tips you'll be able to make sure that you have the latest planning tips across a broad range of areas to help you save tax. Contents of this guide include: Making the Most Of Allowances And Lower Rates Of Tax Savings and Investments Family Companies Employers and Employees Self-Employed Losses Capital Allowances VAT Capital Gains Tax Property Inheritance Tax Tax Returns and Administration

Foundations in Accountancy (FIA) awards are entry-level, core-skill focused qualifications from ACCA. They provide flexible options for students and employers, and as an ACCA Approved Content Provider, BPP Learning Media's suite of study tools will provide you with all the accurate and up-to-date material you need for exam success.

Simplify tax and save money with streamlined bookkeeping Small businesses are often just that—small. Bookkeeping may be done by a professional outside the company, but more often falls to an employee or the business owner, who may or may not be well-schooled in the intricacies of tax law and business regulations. Tax time can end up costing small businesses a fortune in either professional fees or missed deductions every year. What if you could simplify the process and save money? Taxation for Australian Businesses: Understanding Australian Business Taxation Concessions is the ultimate guide to tax for the small business owner. Author Rod Caldwell, 20-year veteran of the Australian Taxation Office, leads you through the process of managing your books and keeping more straightforward records to simplify the process of filing tax. The introduction of the GST and the new tax system involves a lot of new work for business owners, but Taxation for Australian Businesses eases the way by explaining the intricacies of applicable tax law, fully updated to parallel the May 2014 budget.

Topics include: Business structures, accounting systems, and cash accounting FBT, private versus domestic use, and when to record a payment Motor vehicles, the GST, and depreciation Owners salary, end of period processing, and how to account for stock trading The book explains everything you need to know and ties it all together to show you how to put the information into practice. No jargon, no textbooks, just

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common sense and reason. If you would like to get your bookkeeping straightened out and get back to your business, *Taxation for Australian Businesses: Understanding Australian Business Taxation Concessions* is the one guide that will get you there quickly.

This tax guide is essential reading for all self-employed business owners (sole traders and partnerships). It contains 50 chapters of practical, tried and tested tax saving techniques that your business can implement year-in, year-out, illustrated with easy to follow examples. Even those with substantial tax knowledge will uncover many useful nuggets that will help them pay less income tax, national insurance, VAT, capital gains tax and inheritance tax. The 7th edition was published in September 2019. Subjects covered include: How to claim a big tax deduction when you work from home Tax-free salaries for spouses and children (including minor children) How to claim a bigger tax deduction for travel expenses (flights, hotels, meals) How to make your entertainment costs tax deductible Tax saving strategies for e-commerce businesses Capital allowances - how they're calculated and how to maximise your claim Seven chapters on motoring tax issues (cars, vans, fuel, VAT, leasing etc) How to maximise the tax relief on your borrowings Four chapters that will show you how to claim bigger property tax deductions Tax-free benefits that can be paid to your employees Year-end tax saving strategies The pros and cons of changing your accounting date How to pay less VAT Capital gains tax - How to qualify for Entrepreneurs Relief (10% tax) Inheritance tax - Everything you need to know about Business Property Relief The benefits and drawbacks of using the cash basis

Beginning with a discussion of the theoretical choice of alternative tax bases, this book provides a rigorous analysis of the impact UK systems of taxation have on business financial policy and decision making.

2006/07 has been a significant year for UK tax legislation, seeing in the introduction of a new personal pensions regime, the abolition of the nil starting rate for Corporation Tax, and the alignment of Inheritance Tax for the various types of trusts. This book is aimed at owners and managers of businesses, and offers advice on the tax implications of their business decisions. It guides owners towards both business choices and personal transactions that will help to secure opportunities for tax reduction. In the midst of wide-reaching change in tax regulations, the author, a financial consultant and lecturer, uses his experience and expertise to provide a timely advisory text, which concentrates specifically on relieving the tax burden

This tax guide is essential reading for ALL self-employed business owners (sole traders, partnerships etc). Many of the tax planning ideas are not widely known or covered in other publications. Even those with substantial tax knowledge will uncover many useful nuggets that will help them pay less income tax, national insurance, VAT, capital gains tax and inheritance tax. Subjects covered include: How to claim a big tax deduction when you work from home Tax-free salaries for spouses and children (including minor children) How to claim a bigger tax deduction for travel expenses (flights, hotels, meals, alcohol, etc) How to make your entertainment costs tax deductible Tax saving strategies for e-commerce businesses How to claim bigger capital allowances on cars, computers and equipment Seven chapters that will help you increase tax relief on ALL your motoring expenses Borrowing money: How to make interest on personal loans tax deductible Four chapters that will show you how to claim

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bigger property tax deductions Tax-free benefits for your employees Year-end tax saving strategies How to pay less VAT How to pay less capital gains tax and inheritance tax

While the UK tax system becomes ever more complicated and textbooks reflect this trend, *Taxation: Policy & Practice*, 2001 edition, maintains its clarity and brevity. Student-friendly and informative, this textbook is based on a structured, conceptual framework. Updated annually to ensure an accurate reflection of the current tax climate, it avoids unnecessary and confusing detail to provide an ideal introduction to UK taxation, fiscal policy and decision making. *Taxation: Policy and Practice* offers basic coverage of current tax law and provides an excellent aid to an introductory taxation course. Written in an accessible style with examples, activities and questions throughout, this textbook gives students a thorough understanding of taxation principles and practice. The companion Website provides additional questions and answers, links to other tax materials available online and information on tax developments as they occur throughout the year. 'An excellent balance of practice and theory, without non-essential detail, makes this the first-choice student text for UK tax.' Dr John Hasseldine, University of Nottingham 'This excellent text continues to provide a comprehensive introduction to the principles and practice of taxation. The text combines detailed numerical examples and activities together with an excellent explanation of the legal concepts underpinning the subject.' Ron Altshul, Leeds Metropolitan University 'Tax is a subject that is difficult to successfully encapsulate in a student text. However, Lymer and Hancock have produced not only a comprehensive, accessible and accurate book, but also one with an appropriate blend of approaches and material.' Rebecca Boden, University of the West of England

This provides a complete guide to capital allowances, using worked examples to show how maximum benefits can be achieved. The book shows how to maximize the costs claimed for capital allowances, demonstrating how tax savings can be achieved.

This tax guide is essential reading for all self-employed business owners (sole traders and partnerships). It contains over 50 chapters of practical, tried and tested tax saving techniques that your business can implement year-in, year-out, illustrated with easy to follow examples. Even those with substantial tax knowledge will uncover many useful nuggets that will help them pay less income tax, national insurance, VAT, capital gains tax and inheritance tax. The 8th edition was published in September 2020. Subjects covered include: All tax changes announced in the March 2020 Budget and the July 2020 Summer Statement How to claim a bigger tax deduction when you work from home Tax-free salaries for spouses and children (including minor children) How to claim a bigger tax deduction for travel expenses (flights, hotels, meals) How to make your entertainment costs tax deductible Tax saving strategies for e-commerce businesses Capital allowances - how they're calculated and how to maximise your claim Seven chapters on motoring tax issues (cars, vans, fuel, VAT, leasing etc) How to maximise the tax relief on your borrowings Four chapters that will show you how to claim bigger property tax deductions Tax-free benefits that can be paid to your employees Year-end tax saving strategies The pros and cons of changing your accounting date How to pay less VAT Capital gains tax - How to qualify for Entrepreneurs Relief (10% tax) Inheritance tax - Everything you need to know about Business Property Relief Fully revamped chapters on the benefits and drawbacks of using the cash basis

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

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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.

Authoritative, user-friendly tax help from a global leader in tax services The EY Tax Guide 2017 is the American taxpayer's essential companion, providing the answers you need alongside trusted advice from EY professionals and turning filing your taxes into a simple process. This book brings clarity and ease to an otherwise complex process, helping you see past impenetrable regulations to maximize your return. Covering issues that the normal taxpayer encounters year-in and year-out, this world-class guidebook has been updated to align with the most recent tax law changes that are often misunderstood and typically overlooked in other guides, including a new chapter with insights on the 3.8% levy on certain investment income known as the Net Investment Income Tax (NIIT). This year's guide also includes additional insight on simplified procedures for tangible property regulations and how they affect both individuals and businesses. Situational solutions offer specific advice tailored to homeowners, self-employed entrepreneurs, business executive, and senior citizens, helping you take advantage of every savings opportunity the government offers. At-a-Glance features provide quick guidance on tax breaks and overlooked deductions, new tax laws, and how to avoid common errors so you can dip in as needed and find the answers you need quickly. The EY Tax professionals keep track of tax law so you don't have to. Their in-depth knowledge and years of experience work together to help you file your taxes correctly and on time, without leaving your hard-earned money on the table. This invaluable resource will help you: Maximize your return with tax breaks and deductions See how the law has changed since last year's filing Avoid 25 common, costly preparation errors Identify 50 most overlooked deductions Get focused guidance on your specific tax situation No need to wade through volumes of IRS rulings or indecipherable accounting jargon; top-level tax advice in accessible language is an EY specialty. Make 2017 the year of frustration-free filing, and join the ranks of happy taxpayers with the EY Tax Guide 2017.

Although proposals for "flat" taxes have received a good deal of attention, a majority of Americans say that, for reasons of fairness, they favor a progressive tax. The USA Tax: A Progressive Consumption Tax presents an alternative to both the present tax system and a flat tax. The USA (unlimited savings allowance) tax is a progressive consumption tax that differs fundamentally from our current tax structure in that it taxes consumption rather than income. In April 1995, the USA tax bill was introduced into the United States Senate. Whatever the fate of the bill, this book is an important contribution to the literature on the theory and design of a

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progressive consumption tax. The USA tax has two components—the household tax, which replaces the current household income tax, and the business tax, which replaces the corporate income tax. A fundamental purpose of the USA tax is to raise the level of national saving and investment. It accomplishes this by making all household saving and business investment in capital goods tax-deductible. Seidman describes the ideals on which the USA tax is founded: the household component is based on the progressive personal consumption tax, and the business component is based on the consumption-type value-added tax (VAT). He then shows how the version of the USA household tax presented in the 1995 bill differs in critical aspects from the ideal of a personal consumption tax, and how it can be improved by amendments. Seidman devotes most of his book to the impact on saving, the issue of fairness, practical design options, simplification, and a variety of questions and criticisms. The book, written in straightforward language, will help guide the non-economist through the coming debates on the USA tax.

This tax guide is essential reading for all self-employed business owners (sole traders and partnerships). It contains 50 chapters of practical, tried and tested tax saving techniques that your business can implement year-in, year-out, illustrated with easy to follow examples. Even those with substantial tax knowledge will uncover many useful nuggets that will help them pay less income tax, national insurance, VAT, capital gains tax and inheritance tax. The 5th edition was published in August 2018. Subjects covered include: How to claim a big tax deduction when you work from home Tax-free salaries for spouses and children (including minor children) How to claim a bigger tax deduction for travel expenses (flights, hotels, meals etc) How to make your entertainment costs tax deductible Tax saving strategies for e-commerce businesses Capital allowances - how they're calculated and how to maximise your claim Seven chapters on motoring tax issues (cars, vans, fuel, VAT, leasing etc) How to maximise the tax relief on your borrowings Four chapters that will show you how to claim bigger property tax deductions Tax-free benefits that can be paid to your employees. Year-end tax saving strategies The pros and cons of changing your accounting date How to pay less VAT Capital gains tax - How to qualify for Entrepreneurs Relief (10% tax) Inheritance tax - Everything you need to know about Business Property Relief The benefits and drawbacks of using the cash basis

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Selling Your Business - December 2013 Edition Selling a business requires careful tax planning. Get it right and you will reduce or even eliminate your capital gains tax and income tax bills. Get it wrong and you could end up paying a large chunk of your profits to the taxman. This unique and recently updated 200 page selling a business book tells you everything you need to know about paying less tax and maximizing your profits when you sell your business. The changes to the capital gains tax regime, that apply from 6 April 2008, have important implications on the amount of tax you will pay on the sale of your company or business. This book explains exactly what these changes are, how they will impact on your business disposal AND crucially, what you can do to further reduce your tax liability. It is essential reading for anyone selling a company or sole trader business. Even if you have a good accountant you should read this tax guide if you're selling your business - it contains lots of interesting new tax saving ideas and highlights various dangers and traps to avoid. It is essential reading for anyone selling or planning to sell either a sole trader business or a company. What Information is Contained in the Selling a Business Guide? This excellent and comprehensive guide is written in an easily digestible, plain English style and all key points are accompanied by clear examples and real-life scenarios. All the relevant subjects are included in the guide, such as:

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Clear explanation of how capital gains tax is calculated when you sell your business. Everything you need to know about Entrepreneurs Relief: how to safeguard it and ensure your profits are taxed at less than 10%. How to make use of Gift Relief, EIS Relief and Business Property Relief (BPR). How the changes announced in the 2012 and 2013 Budget reports impact on your capital gains tax calculation Which business or company disposals will be better and worse off under the new rules The tax benefits of share exchanges over cash sales. Things you should consider before selling: extracting cash and assets, termination payments etc. How to make use of 'earn outs', 'hive ups', conditional contracts, and options. Detailed look at the benefits and drawbacks of selling the company's assets instead of your shares. How to allocate the proceeds from the sale to reduce capital gains tax and maximise your capital allowances. Benefits and drawbacks of transferring assets to your spouse. How to make the most of trading losses and capital losses on assets. How to make sure the transaction is outside the scope of VAT. The pros and cons of emigrating to avoid tax. Pros and cons of incorporating a sole trader business before sale. Tax saving action plan for anyone selling a business.

“A highly comprehensive, well written book, full of helpful examples, and deservedly secure in its place as the UK’s leading tax textbook” Christopher Coles, University of Stirling “This book is written with students in mind... This approach makes the book a very accessible introduction to the sometimes complex world of taxation” Robert Goddard, Aston Business School Now in its 22nd annual edition, Melville’s Taxation continues to be the definitive, market-leading text on UK taxation. Featuring clean, uncluttered prose and a wealth of immensely practical examples, this text is a comprehensive guide for students taking a first level course in the subject. This edition brings the book completely up to date with the provisions of the Finance Act 2016, including:

- Simple assessment
- Personal savings allowance
- Dividend allowance
- Restricted relief on buy-to-let loan interest
- Replacement domestic items relief
- Trivial BIKs exemption
- Extension to farmers' averaging
- Tapering of pensions annual allowance
- Revised rates of CGT
- CGT investors' relief
- IHT main residence nil-rate band
- Revised domicile rules

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 Advanced 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. Visit www.pearsoned.co.uk/melville for our suite of resources to accompany this textbook, - For instructors: a complete solutions guide and PowerPoint slides for each chapters - For students: A companion website featuring opportunities for extra practice, links to relevant web pages, and additional resources ALAN MELVILLE FCA BSc Cert Ed. is a best-selling author. Previously a Senior Lecturer at Nottingham Trent University, he has many years’ experience of teaching accounting and taxation. ACCA Approved and valid for exams from June 2017 up to 31 March 2018 - Becker's F6 Taxation (UK) - Finance Act 2016 Revision Question Bank has been approved and quality assured by the ACCA's examining team.

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Focusing primarily on the corporate property transactions tax practitioners deal with on

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a regular basis, Capital Allowances: Transactions and Planning 2016/17 demonstrates how the taxpayer can save money by maximising capital allowances and related tax reliefs. It explains the practical and technical aspects of capital allowances and the related tax reliefs on property. These include reliefs for land remediation, business premises renovation and R&D tax credits. This well established and popular title offers a unique transaction-based structure and many special features making it an extremely practical and essential source of reference. Covers: 1 Practicalities of a claim; 2 Construction of new buildings; 3 Purchase of a new building; 4 Purchase of a second-hand building; 5 Offices - special features; 6 Retail property - special features; 7 Industrial property - special features; 8 Hotels - special features; 9 Enterprise zones; 10 Agricultural property - special features; 11 Property investors - specific issues; 12 Sale of a property; 13 Acquisition of a business; 14 Plant: system of allowances; 15 Plant: the meaning of the term; 16 Plant: treatment of common items in buildings; 17 Vehicle fleet; 18 Leasing and hire-purchase; 19 Research and development, patents and know-how; 20 Transactions within groups and between connected; 21 Claiming and disclaiming allowances; 22 Interaction with other taxes; 23 International matters; 24 Contaminated land; 25 Goodwill and other intangible fixed assets.

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