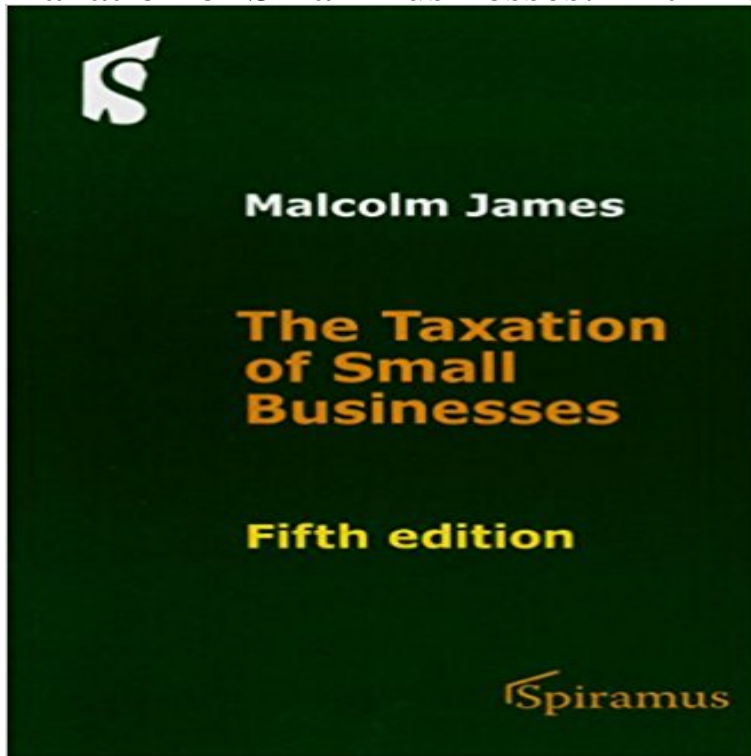


Taxation of Small Businesses: Fifth Edition



This is a practical guide to all aspects of UK direct taxation of small businesses. It is ideal for sole practitioners and small partnerships in the UK, and it will be a handy reference guide for tax advisers. The book gives a clear explanation of the relevant legislation and practical advice on ways of minimizing clients tax liabilities and warning against common pitfalls. This fifth edition has been updated to incorporate changes as a result of the UK's Finance Act 2012. The tax advantages of incorporating a small business need weighing up carefully, and business owners need to decide whether or not the advantages outweigh the additional burden of compliance. Major topics covered by the book include: taxation of business profits, taxation of employment, corporation tax, national insurance contributions, capital gains tax, inheritance tax, pensions, and entrepreneurs relief.

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