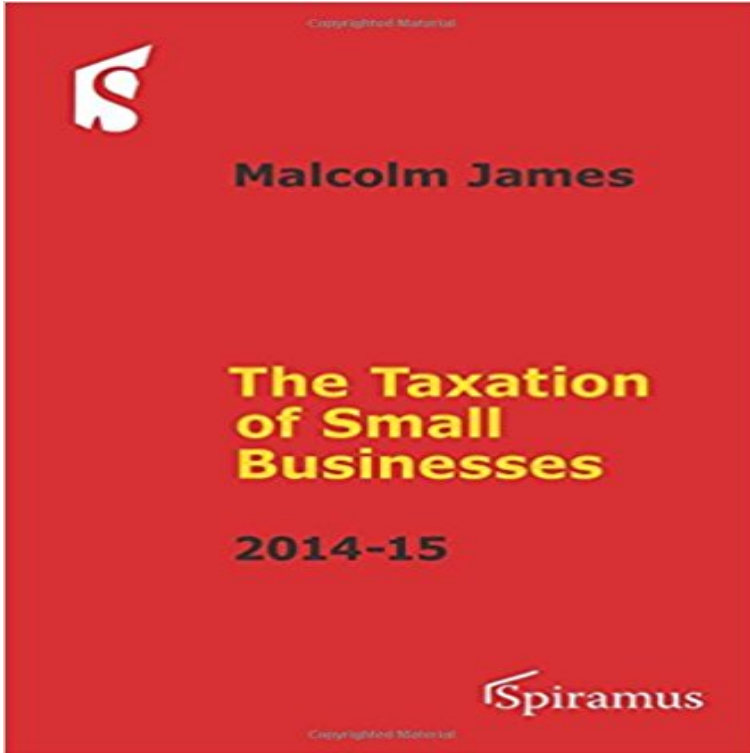


# Taxation of Small Businesses: 2014-15



Incorporating changes as a result of the UK's Finance Act, 2014, this seventh edition is a practical guide to all aspects of direct taxation of small businesses in the UK. The book will be an ideal handy reference guide for sole practitioners, small partnerships, and tax advisers, providing a clear explanation of relevant UK legislation and practical advice on ways of minimizing clients tax liabilities and warning against common pitfalls. 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 in the book include: taxation of business profits \* taxation of employment \* corporation tax \* NIC \* capital gains tax \* inheritance tax \* pensions \* entrepreneurs relief. [Subject: Tax Law, Business Law]

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