

## Partnership Taxation 2016/17



This popular book offers a comprehensive guide to the law and practice relating to the taxation of partnerships in the UK. It contains a wealth of worked examples, and is up-to-date to the Finance Act 2016. It includes numerous worked examples to illustrate the practical effects of the law and extensive cross-references to legislation and case law. Accountants and tax practitioners will find this book essential reading as it covers a range of topics including: Calculating income and gains for partnerships; Dealing with self-assessment claims and returns; Coverage of specific situations - change of accounting date, death or retirement of a partner and incorporation; Examination of the benefits of setting up a limited partnership or a limited liability partnership; Appendices include useful reference material, including up-to-date partnership legislation.

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