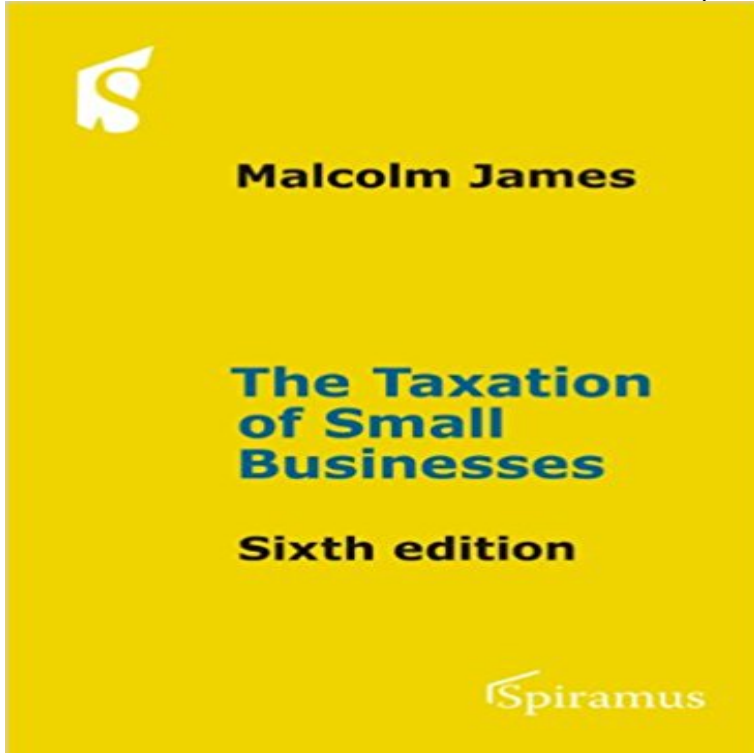


# The Taxation of Small Businesses: (Sixth Edition)



This is a practical guide to all aspects of direct taxation of small businesses in the UK. Ideal for sole practitioners and small partnerships, the book will be a handy reference guide for all tax advisers. It provides a clear explanation of the relevant UK legislation and practical advice on ways of minimizing clients tax liabilities and warning against common pitfalls. This sixth edition incorporates changes as a result of the UK's Finance Act 2013. 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. The major topics covered include: taxation of business profits, taxation of employment, corporation tax, NIC, capital gains tax, inheritance tax, pensions, and entrepreneurs relief.

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