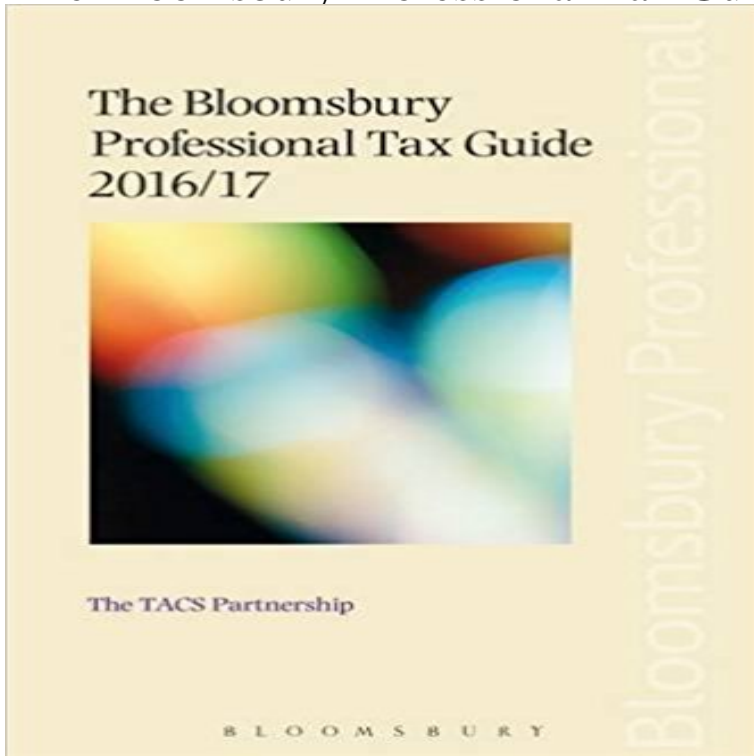


# The Bloomsbury Professional Tax Guide 2016/17



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 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.

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