



UK200Group Tax Panel E-newsletter

This issue includes articles from the tax panel members listed below, and links to articles rolled over from previous taxtalk's to give you a greater range of topical tax issues for the interest of UK200Group members.

Tax panel members contributing in this e-newsletter are:-

- Francis Whitbread - Edmund Carr
- Terry Jordan - BKL Tax
- Andrew Jackson - Fiander Tovell

Click here for a full list of [Tax Panel members](#)

The new investors relief (IR) for capital gains tax purposes

Q. What is the purpose of the new relief?

A. To extend entrepreneurs relief (ER) to external investors in unquoted trading companies who do not otherwise meet the conditions for ER, for example ...

For the full answer to this and other relates Q&A [click here...](#)

Home Sweet Home

Significant changes are in prospect to the **taxation treatment of UK residents** who are domiciled outside the UK at general law and the inheritance tax (IHT) treatment of UK residential property. What follows is a summary of the present position so far as we understand it and is subject to enactment of the relevant legislation.

[Click here](#) for the summary

New rules for public-sector contracting

HMRC are increasingly focusing on IR35 for personal service companies, and as part of this it has been proposed that Finance Bill 2017 should include legislation to strengthen IR35 where the end client is a public body. The new rules should take effect from April 2017, but are still being consulted on.

At present it appears that there will be three main impacts and to read these [click](#)

[here...](#)

Articles from previous TaxTalk's...

VAT and supplies of staff - When am I making supply of staff? Why isn't this a supply of the services of my business? Why does it matter? What is the value of supply and What if the individual is jointly employed? - For the answer to this and other questions please [click here](#)...

Oh Brother! A reminder of the relieving provisions for disentangling joint interests - Members, particularly those dealing with farming clients, may regularly come across situations where middle aged siblings jointly own land assets, often inherited. This sometimes forces an uncomfortable co-existence and makes individual planning difficult. If they wish to exchange their half shares so that each owns some of the property outright, then this will result in disposals for capital gains tax at market value as they are related persons. [Click here](#) to read more on this ...

Pension planning – When can your company top-up your pension scheme? For all the information [click here](#) ...

About the UK200Group Tax Panel

UK200Group Tax Panel is a grouping of expert members who specialise in all tax issues that affect smaller businesses. Their individual expertise is enhanced by the mutual sharing of their knowledge and experiences amongst members enabling them to deliver the best possible advice and support in tax planning and management to client businesses.

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