



September 2016

UK200Group Tax Panel E-newsletter

After a summer break the TaxTalk is back... and 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:-

- Debra Dougal - Haslers
- Michael Donnan - MD&Co
- Alan Boby - Ellacotts
- Alastair Byrne - JWPCreers

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

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?
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?

Pension schemes continue to be one of the most tax-efficient methods for saving and extracting profits from companies. Many director/shareholders consider pension contributions made by their own companies as a key part of their remuneration planning. However, the limits for pensions have narrowed again in 2016 and will become even tighter in 2017; so what are the rules for companies making payments into the pension schemes of their owners?

For all the information [click here](#) ...

Making tax Digital - Consultation the next chapter

August saw the next chapter in HMRC's "Making Tax Digital", *a brave new world*, saga.

No less than six consultations have been announced covering many of the questions businesses have been asking.

The consultations are due to end in November

[Click here](#) for more on this ...

Articles from previous TaxTalk's...

Getting on the Ladder - Anecdotal evidence indicates that parental funding arrangements account for around £5bn of financial support of UK property purchases. The tax impact of such arrangements for both children and parents varies according to the manner in which the funding is provided, and recent tax changes are particularly relevant. [Click here](#)

What is an "Ordinary Share"? It doesn't often happen that two tribunal cases are heard within three days on substantially the same point but come to opposite conclusions. But that is what has happened in *McQuillan* [2016] UKFTT 305 (TC) and *Castledine* [2016] UKFTT 145 (TC). [Click here](#) to read more on the two cases.

Changes to Capital Gains Tax - [click here](#) for the answers to various questions about Capital Gains Tax that come around regularly.

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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