

December 2014

UK200Group Tax Panel

The UK200Group Tax Panel is pleased to bring you issue 14 of their taxtalk e-newsletter. This issue includes articles from the tax panel members listed below, and links to articles rolled over from a previous taxtalk 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:-

- Catherine Scott Baines Jewitt LLP
- Alan Boby Ellacotts LLP
- Richard Bunker Whyatt Pakeman Partners

Click here for a full list of <u>Tax Panel members</u>

Alternative Dispute resolution - New ways to engage with HMRC in matters of Dispute

Alternative dispute resolution (ADR) has been introduced by HMRC to deal with tax disputes, where a stalemate has been reached. It is mainly targeted towards business tax affairs, but can sometimes be used in respect of personal tax affairs.

Click here to read more on this ...

Company gains for shareholders

Income tax is likely to continue with a top rate of 45% beyond the next election and so a regular topic raised by company owners is whether value extracted from the company can be treated as a capital gain instead of income.

Click here to read the full Q&A on this ...

Inheritance tax business property relief

Trading companies with investment activities, - Is it my imagination, or is it much more commonplace than it used to be to find that a trading company has significant investment activities?

To read more on the provisions of the relief click here ...

Articles from TaxTalk 13...

IHT - Business Property Relief

Don't take AIM for granted. Click here to read more...

Pensions - Once more into the breach

Broadly, the aim of the changes is to effectively do away with the 55% pension scheme charge on pensions pots transferred on death altogether.

click here to read more on this article ...

Expatriate tax matters - Leaving the UK

Leaving the UK tax system continues to be a complex matter Click here to read the full Q&A ...

EIS - Avoid Connection

The idea of both these schemes from an investor's perspective is simple - getting income tax relief on the investment and avoiding capital gains tax on the sale. Click here to read more on this ...

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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