



## UK200Group Tax Panel

The UK200Group Tax Panel is pleased to bring you issue 12 of their taxtalk e-newsletter. This issue includes 4 new 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:-

- Debra Dougal - Haslers
- Chris Hobbs - CB Accountants
- Doug Sinclair - BKL Tax
- Francis Whitbread - Edmund Carr LLP

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

## VAT and Golf Clubs

Like jaffa cakes, golf clubs have been a prominent feature in the VAT landscape for decades and never more so than in the last few years when the disparity between UK and EC legislation is ever present.

In this article, I am focusing on not for profit golf clubs and their battle to have the VAT exemption extended beyond members to non members participating in golf.

To read more [click here](#) ...

## Late Self Assessment Tax Returns

HM Revenue & Customs (HMRC) are increasingly keen to issue penalties for late submission of tax returns. Unfortunately a sizeable percentage of these are issued in error and the cost of challenging and unscrambling these can quite often exceed the cost of the penalty.

To read the latest Q&A on this, [click here](#)...

## Advance Payment and Follower Notices

In June 2014 it was announced that the UK's judicial system is planning to recruit a substantial number of judges for tax tribunal work in relation to HMRC's aggressive attack on the tax avoidance market. It is hoped that this increase will speed up the most aged of tax avoidance cases which have not already been heard in the courts.

[click here](#) to read more on this article ...

## Entrepreneurs Relief – a disposal of a business?

In this article I intend instead to focus on whether the disposal is a disposal of the whole or part of a business, (the first situation outlined in the legislation), and if not, whether it can be structured to be a disposal of one or more assets at the time the business ceases to be carried on, (the second situation).

[Click here](#) to read the two situations...

## Articles from TaxTalk 11...

### UK Games Tax Relief

A new tax relief came into effect on 1st April 2014, and this article is intended to provide a broad overview of how it will work ... [click here](#) ...

### A Fairer Way of Calculating Trust charges!

[Click here](#) to read the latest proposals...

### Partnerships and Loan Relationships: The Devil is in the Detail!

To read where the special rules are required [click here](#) ...

### Consultation by HMRC on improving the operation of CIS (Construction Industry Scheme)

To read more on the Consultation [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.

**Disclaimer:**

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