

Company Tax Planning Handbook 2015 2016

The Business Succession Planning Answer Book explores the issues that arise when the current owners of a family business wish to retire or otherwise transfer ownership of the business. These issues include ensuring that the owners have enough money to retire on, providing for what will happen to the business - whether there will be a transfer of ownership or whether the business will dissolve, providing for who will take over the management of the business and how ownership will be transferred. Discussing and resolving these issues within the family can also be complicated and contentious, depending on the family dynamics. Advice is often needed from a professional on how best to resolve these issues and set up a smooth transition of the business. Essentially, business succession can be broken down into three main categories: management, ownership and taxes. This publication discusses the distinction between management and ownership, exploring the possibility of transferring the responsibility for managing the business to one child while transferring equal shares of business ownership to all children. Business succession planning also looks at the minimization of taxes upon death. This may involve asset transfer tax strategies, for example freezing the value of the business while transferring the ownership. This publication explains how to accomplish these goals.

The present 41st edition of the Income Tax including Tax Planning & Management book has been thoroughly revised in the light of the amendments made by The Income Tax Act, 1961; The Income Tax Rules, 1962, (as amended up-to-date); The Finance Act, 2019, the Finance (No. 2) Act, 2019, the Finance Act, 2020 and the Taxation Laws (Amendment) Act, 2019 as applicable to Assessment Year 2020-21 and the Latest Circulars and Notifications of C.B.D.T. The salient features of the book are : The language of the book is simple and lucid. All important aspects of Tax Planning and Management for the Assessment Years 2020-21 and 2021-22 have been included in the book. Small illustrations and examples are given for ticklish law points so as to make them easy and self-explanatory for students to understand the subject. Provisions of Taxation and other Laws (Relaxation of Certain Provisions) Ordinance, 2020 dated 31.3.2020 have been incorporated in the book. In the chapter "Deduction and Collection of Tax at Source" reduced rates applicable for the period from 14.5.2020 to 31.3.2021 have been incorporated. All important case laws and circulars/notifications reported upto June 2020 have been incorporated. At the end of the book salient features of "Direct Tax Vivad se Vishwas Act, 2020" have been incorporated. More than 500 solved illustrations have been given in various chapters from the questions set for examinations conducted by the various Universities.

Black money and financial crime are emerging global phenomena. During the last few decades, corrupt financial practices were increasingly being monitored in many countries around the globe. Among a large number of problems is a lack of general awareness about all these issues among various stakeholders including researchers and practitioners. The Handbook of Research on Theory and Practice of Financial Crimes is a critical scholarly research publication that provides comprehensive research on all aspects of black money and financial crime in individual, organizational, and societal experiences. The book further examines the implications of white-collar crime and practices to enhance forensic audits on financial fraud and the effects on tax enforcement. Featuring a wide range of topics such as ethical leadership, cybercrime, and blockchain, this book is ideal for policymakers, academicians, business professionals, managers, IT specialists, researchers, and students.

Written from an economic decision-making perspective, this text provides a detailed analysis of how tax rules influence economic decisions and gives the reader a useful framework for thinking about how taxes affect business activities. Revision coming December 2000.

This book looks in detail at how you can reduce capital gains tax in 2015/2016. It is fully updated for the 2015 Budget and 2015 Summer Budget. It starts off by looking at the CGT calculation. First the basic calculation, then it looks at the key elements in a little more detail. The CGT reliefs are one of the main ways that most people reduce CGT. We therefore look at all of the main reliefs in detail. There are lots of other CGT planning opportunities from using the humble annual exemption to the more exotic such as using offshore trusts. We cover all of these in this guide. Topics covered in this book include: The basic CGT calculation Capital Gains Tax: Detailed Calculations Making the Most of Your Annual CGT Exemption The Key CGT Reliefs Other Reliefs Non Resident CGT Planning Selling UK property after April 2015 Avoiding the 28% rate of CGT with joint ownership Using Offshore Trusts For CGT Avoidance Making a negligible value claim to crystallise capital losses Structuring disposals free of CGT whilst UK resident When individuals can still qualify for indexation relief in 2016 Beneficial ownership, receiving a share of the proceeds and reducing CGT Reducing CGT on second properties Maximising private lettings relief to reduce CGT and the 2014 changes Changes to PPR relief from 2015 - What needs to be done now to maximise relief 5 ways to reduce capital gains tax on a second property abroad CGT, divorce and your new partner Using an LLP to maximise Entrepreneurs Relief and reduce capital gains tax How to claim PPR relief on property occupied by a relative Transferring assets to an emigrant beneficiary trust to achieve a capital gains tax free disposal Crystallising capital gains without actually selling assets Selling UK business assets as a non UK resident free of UK capital gains tax

The Guardian: "a useful guide". This 250 page book tells you everything you need to know about tax havens and how they can be used to reduce your taxes even after the G8 changes. The first half looks at the top 25 tax havens in detail. As well as covering the tax regime for each in detail we also look at how to obtain residence there, what its like to live and work there and typical property prices. The second half of the book looks at the tax planning strategies available and how you can use tax havens to reduce your taxes. Many of the strategies are the same ones used by the large companies and super rich. We show you how to use these strategies to legally reduce your tax liabilities. Setting up offshore trusts, companies and foundations are all covered in detail. What Information is Contained in the Guide? This is the only book of its kind and The World's Best Tax Havens is written in clear English with plenty of examples and tax planning tips. You'll

find out all about: How tax havens can help you pay less of the four 'Big Taxes': income tax, capital gains tax, inheritance tax and corporation tax. The best European tax havens, including one just 80 miles from the UK which has no capital gains tax, inheritance tax or company tax and is opening its arms to UK residents. Changes to the regime for a number of tax havens during 2015 A Mediterranean tax haven where property is booming, the cost of living is low and there is no capital gains tax or tax on investment income. Two beautiful Mediterranean islands where UK pensions are taxed at just 5% and 15% respectively. Everything you need to know about the gorgeous Caribbean tax havens: living there, buying property and setting up offshore companies and trusts. Countries covered include: Anguilla, The Bahamas, Barbados, The British Virgin Islands, The Cayman Islands, St Kitts and Nevis, and the Turks and Caicos Islands. How to become a HMWI and enjoy Gibraltar's fantastic lifestyle and low taxes. A prosperous English-speaking country just one hour from the UK with a company tax rate of just 12.5% and no tax on UK investment income or capital gains. The best Eastern European tax havens, from Estonia to Russia. Other important tax haven gems scattered around the globe -- some of these countries have 0% taxes, dirt cheap property and are practically begging you to go and take up what's on offer. Everything you need to know about setting up and using offshore companies and trusts. The tremendous benefits of foundations when it comes to protecting your privacy. How to protect your privacy with nominees Recent G20 changes Moving abroad to escape the taxman's clutches How to set up a completely anonymous offshore company using bearer shares. How big companies and the rich use tax havens to lower their taxes and keep their wealth strictly private and protected from the outside world. And much more... Which tax havens does the book cover? The book covers the following offshore tax havens: Andorra Anguilla The Bahamas Barbados Belize Bermuda The British Virgin Islands (BVI) Campione The Cayman Islands The Channel Islands The Cook Islands Costa Rica Cyprus Dubai Eastern Europe Gibraltar Hong Kong Ireland Isle of Man Italy Liechtenstein Malta Monaco Panama Seychelles Singapore St Kitts and Nevis Switzerland Turks and Caicos Islands (TCI) United States Denmark United Kingdom Labuan Floating Tax Havens Offering a comprehensive exploration of EU taxation law, this engaging Research Handbook investigates the associated legal principles in the context of both direct and indirect taxation. The important issues and debates arising from these general principles are expertly unpicked, with leading scholars examining the status quo as well as setting out a clear agenda for future research.

This book is designed to help those living or working abroad pay less tax on their income and investments. This is an important and sophisticated area of tax planning. Moving yourself or your assets abroad is in many respects the ultimate form of tax avoidance and in some cases it is possible to reduce your tax bill to zero. However, there are traps to avoid and pitfalls to negotiate. This publication highlights some of the key tax-planning opportunities and dangers, focusing on the UK's four major taxes: income tax, capital gains tax, inheritance tax and corporation tax.

September 2015 Edition. Fully updated for the March 2015 Budget and the July 2015 Summer Budget. Inheritance tax is a particularly nasty tax as it's a tax on your capital that you've accumulated from your after tax earnings. It applies at 40% on the value of your estate above the nil rate band (currently £325,000). It's not just the assets held at the date of your death that are included, but also assets gifted away (in some cases) up to 14 years before. In this book we look at some of the top ways you can legally reduce your inheritance tax liability. There are a number of options and opportunities - from simply giving away assets to setting up a trust or emigrating from the UK completely. Topics covered include: How to reduce Inheritance tax on gifts How the exemption for normal transfers of income applies How the new £1 Million allowance applies for your home When the 7 year period becomes a 14 year period What to do and when to avoid Inheritance tax Reducing IHT with the new 36% rate of Inheritance tax How to maximise tax reliefs for charitable giving Inheritance tax planning for joint bank accounts New rules for non doms from the 2015 Summer Budget Reducing Inheritance tax on insurance policies Putting life insurance into a flexible gift trust or bare trust to reduce Inheritance tax Using side letters for IHT purposes Inheritance tax planning for the family home Reducing tax on a property investment portfolio by using mortgages How to save substantial amounts of inheritance Tax on your investment properties Maximising tax Inheritance tax relief on your family company AIM shares & IHT relief Qualifying for Inheritance Tax relief on companies with large cash balances How the transferable nil rate band applies Using a Parallel Company to reduce Inheritance tax Reducing Inheritance tax with a double tax treaty A review of the UK-US Inheritance tax/Estate tax treaty UK inheritance tax and gifting cash abroad Emigrating from the UK to avoid Inheritance Tax

Inheritance tax is a particularly nasty tax as it's a tax on your capital that you've accumulated from your after tax earnings. It applies at 40% on the value of your estate above the nil rate band (currently £325,000). It's not just the assets held at the date of your death that are included, but also assets gifted away (in some cases) up to 14 years before. In this book we look at some of the top ways you can legally reduce your inheritance tax liability. There are a number of options and opportunities - from simply giving away assets to setting up a trust or emigrating from the UK completely. Topics covered include: How to reduce Inheritance tax on gifts How the exemption for normal transfers of income applies When the 7 year period becomes a 14 year period What to do and when to avoid Inheritance tax Reducing IHT with the new 36% rate of Inheritance tax How to maximise tax reliefs for charitable giving Inheritance tax planning for joint bank accounts Reducing Inheritance tax on insurance policies Putting life insurance into a flexible gift trust or bare trust to reduce Inheritance tax Using side letters for IHT purposes Inheritance tax planning for the family home Reducing tax on a property investment portfolio by using mortgages How to save substantial amounts of inheritance Tax on your investment properties Maximising tax Inheritance tax relief on your family company AIM shares & IHT relief Qualifying for Inheritance Tax relief on companies with large cash balances How the transferable nil rate band applies Using a Parallel Company to reduce Inheritance tax Reducing Inheritance tax with a double tax treaty A review of the UK-US Inheritance tax/Estate tax treaty UK inheritance tax and gifting cash abroad Emigrating from the UK to avoid Inheritance Tax

2011 Updated Reprint. Updated Annually. Malta Company Laws and Regulations Handbook

Revised edition of Transportation planning handbook, 2009.

New September 2017 Edition fully updated for the latest 2017/2018 changes Leaving the UK and becoming non UK resident offers many tax planning benefits. It isn't just non residence that offers tax planning opportunities. Non UK domiciliaries can also structure their affairs to avoid income tax and capital gains tax as well as inheritance tax. This 325 page tax book is essential reading for: Anyone considering moving abroad to avoid income tax or CGT Anyone planning to work overseas Anyone returning to the UK after a period of non-residence Non UK domiciliaries planning to live in the UK tax efficiently What Information is Contained in the Guide? Non-Resident & Offshore Tax Planning is jam-packed full of clear examples and unique tax planning advice. Subjects covered include: Full and comprehensive explanation of terms "Domicile" and "Non Resident". How becoming non-resident could save you a fortune in tax. Fully updated for new residence rules. Latest tax changes from April 2017. The new 15 year (or in practice 13 year) rule for non-doms from April 2017. All about the new Principal Private

Residence (PPR) relief rules from April 2015. How to purchase UK property tax efficiently. How the statutory residence test applies. Changes to the tax treatment of UK dividends from April 2016. Detailed analysis of relevant cases on non residence. Exactly how to make a distinct break with UK to avoid UK residence. How to take advantage of loopholes in the Statutory Residence provisions. How HMRC keeps a track on UK visits with new technology. Whether you should or shouldn't be claiming the personal allowance after you leave the UK. How to make capital & income distributions from offshore trusts tax efficiently. Exactly how to establish company residence overseas. Detailed explanations of how to avoid UK tax on your income from rents, dividends, pensions and employment. How you could completely escape capital gains tax both in the UK and abroad. Pitfalls to negotiate when avoiding UK capital gains tax. Tax implications of selling your UK home after you leave the UK. How to lose a UK domicile and how to retain an overseas domicile. How to avoid inheritance tax by losing your UK domicile. How to use your spouse to slash your tax bill. How the changes to the remittance basis will affect non UK domiciliaries AND the opportunities you still have to reduce UK taxes. How the 30,000 and 60,000 and 90,000 annual tax charge for non UK domiciliaries works. How to remit income and capital gains free of UK tax. How the new CGT regime for non-residents applies from April 2015 applies What you need to know about the new Business Investment Exemption How foreign nationals can escape UK taxes altogether. Dedicated areas of advice for investors in overseas property. Changes to the treatment of loans for non-doms. How Double Tax Relief works and how to make the most of it. How to avoid tax everywhere by becoming a "Tax Nomad". Detailed analysis of the latest changes to the tax treatment of offshore companies A detailed look at when you can and can't use offshore companies and trusts to reduce UK taxes. How overseas investors should invest in UK property. How non UK domiciliaries can use excluded property trusts tax efficiently in 2017/2018 How to save tax with double tax treaties. While the partnership has been a viable alternative to incorporation for centuries, the much more recent limited liability company (LLC) has increasingly become the business organization of choice for new firms in the United States. This Handbook inclu

Important Notice: Media content referenced within the product description or the product text may not be available in the ebook version.

Buying UK property via an offshore company has traditionally been attractive for a number of reasons. These include: A CGT exemption on disposal An Inheritance Tax exemption for non UK domiciliaries To preserve privacy To avoid the need for UK probate SDLT savings on the onward disposal There are however a number of changes to the tax treatment of offshore companies owning UK residential property from April 2013 where the property value exceeds £2 Million. These rules are being extended to properties valued above £500,000. These changes apply from 2015 and 2016. In addition there is likely to be a general CGT charge for non-residents selling UK residential property from April 2015. In this book we look in detail at precisely how offshore companies owning UK property are taxed both before and after April 2013 as well as the 2015 and 2016 changes. We look at all of the UK tax planning implications of using offshore companies for holding UK property and assess to what extent this is still a worthwhile tax planning strategy. Topics covered include: Why purchase UK property via an offshore company How to avoid UK corporation tax How rental income is taxed in the offshore company and how to reduce UK tax to a minimum How to maximise tax relief for interest Inheritance tax treatment of the offshore company Danger issues with UK "Shadow Directors" How the ATED rules apply from 2012 Changes to the ATED rules in the 2014 Budget The proposed new CGT charge on non-residents What should companies within the ATED do now? How should you purchase UK property going forward?

The present 41st edition of the book has been thoroughly revised in the light of the amendments made by The Income Tax Act, 1961; The Income Tax Rules, 1962, (as amended up-to-date); The Finance Act, 2019, the Finance (No. 2) Act, 2019, the Finance Act, 2020 and the Taxation Laws (Amendment) Act, 2019 as applicable to Assessment Year 2020-21 and the Latest Circulars and Notifications of C.B.D.T. The salient features of the book are : The language of the book is simple and lucid. All important aspects of Tax Planning and Management for the Assessment Years 2020-21 and 2021-22 have been included in the book. Small illustrations and examples are given for ticklish law points so as to make them easy and self-explanatory for students to understand the subject. Provisions of Taxation and other Laws (Relaxation of Certain Provisions) Ordinance, 2020 dated 31.3.2020 have been incorporated in the book. In the chapter "Deduction and Collection of Tax at Source" reduced rates applicable for the period from 14.5.2020 to 31.3.2021 have been incorporated. All important case laws and circulars/notifications reported upto June 2020 have been incorporated. At the end of the book salient features of "Direct Tax Vivad se Vishwas Act, 2020" have been incorporated. More than 500 solved illustrations have been given in various chapters from the questions set for examinations conducted by the various Universities.

2015/2016 Edition - Fully up to date with the latest changes from April 2015 Buy To Let ("BTL") landlords have to consider: Income tax Capital gains tax Inheritance tax Stamp duty land tax on their property holdings. In this book we look at tax planning techniques that all BTL landlords can consider to reduce the amount of these taxes they pay. What is included in this Book? Subjects covered include: A look at the top tax deductions you can claim to reduce your rental profits Important tax changes that apply from 2015 and 2016 How to maximise the amount of interest you can deduct including the capital account rules to widen your interest deduction How your deductions are restricted if you have an overdrawn capital account with your BTL property and how to avoid it Tax treatment of the main UK and offshore tax structures for holding UK buy to let property How to transfer income to a spouse/child to benefit from lower rates of income tax and the HMRC forms that need to be completed How to calculate the wear and tear allowances and/or capital allowances to reduce your taxable profits When you can claim capital allowances and how to maximise your tax relief How to buy UK property as a non-resident given the 2015 changes All you need to know about setting up your own property management/service company to reduce taxable profits How to get maximum relief for your rental losses The difference between being a property developer and a property investor and how this will impact on you Tax planning for former private residences including PPR relief and the latest changes Claiming additional relief when you rent out a former main residence When you should be reoccupying property before disposal to reduce CGT Flat conversions and claiming principal private residence relief UK tax planning for non residents investing in UK property When you should consider using a property company to own your investment properties to reduce tax Inheritance tax planning for BTL landlords Using trusts to hold BTL property to reduce CGT and inheritance tax How to purchase property for your children tax efficiently Tax treatment of UK and overseas mortgages and how they can be used to reduce CGT, inheritance tax and income tax Restructuring existing property holdings to reduce tax Using a holding company/subsidiary group structure for large property holdings

"An authoritative review of the topic" - The Times "A useful read" - Guardian Unlimited "A helpful guide to non-resident and offshore tax matters" - The Telegraph New March 2014 Edition - fully updated for the latest 2014/2015 changes

including: The proposed changes to the CGT regime for non residents from April 2015 Latest changes to the statutory residence test for 2014 Recent decisions on residence Changes to Inheritance tax for non doms Changes announced in the March 2014 Budget Leaving the UK and becoming non UK resident offers many tax planning benefits. Non UK domiciliaries can also structure their affairs to avoid UK tax. This tax book is essential reading for: Anyone considering moving abroad to avoid income tax or CGT Anyone planning to work overseas Anyone returning to the UK after a period of non-residence Non UK domiciliaires planning to live in the UK tax efficiently What is Included in this book? Subjects covered include: Full and comprehensive explanation of how to establish non-domicile and non-residence. March 2014 Budget changes. How becoming non-resident could save you a fortune in tax. How the statutory residence test applies from April 2013. Detailed analysis of relevant cases on non residence. Exactly how to make a distinct break with UK to avoid UK residence. How to take advantage of loopholes in the Statutory Residence provisions. How HMRC keeps a track on UK visits with new technology. Whether you should or shouldn't be claiming the personal allowance after you leave the UK. How to make capital & income distributions from offshore trusts tax efficiently. Exactly how to establish company residence overseas. Detailed explanations of how to avoid UK tax on your income from rents, dividends, pensions and employment. How you could completely escape capital gains tax both in the UK and abroad. Pitfalls to negotiate when avoiding UK capital gains tax. How to protect property investments from the taxman. Tax implications of selling your UK home after you leave the UK. The latest non-dom tax changes for 2013. How to lose a UK domicile and how to retain an overseas domicile. How to avoid inheritance tax by losing your UK domicile. How to use your spouse to slash your tax bill. How the changes to the remittance basis will affect non UK domiciliaries AND the opportunities you still have to reduce UK taxes. How the £30,000 and £50,000 annual tax charge for non UK domiciliaries works. How to remit income and capital gains free of UK tax. How the new CGT regime for non-residents from April 2014 may apply. What you need to know about the new Business Investment Exemption. How foreign nationals can escape UK taxes altogether. Dedicated areas of advice for investors in overseas property. Changes to the treatment of loans for non-doms. How you could claim tax free lump sums whilst working abroad. How Double Tax Relief works and how to make the most of it. How to avoid tax everywhere by becoming a "Tax Nomad". Tax advantages and disadvantages of offshore trusts and companies. Detailed analysis of the 2013 changes to the tax treatment of offshore companies. A detailed look at when you can and can't use offshore companies and trusts to reduce UK taxes. How overseas investors should invest in UK property. How non UK domiciliaries can use excluded property trusts tax efficiently in 2014/2015. How to save tax with double tax treaties. and much more...

New September 2015 Edition Fully Updated For The 2015 Budget & July 2015 Summer Budget Leaving the UK and becoming non UK resident offers many tax planning benefits. It isn't just non residence that offers tax planning opportunities. Non UK domiciliaries can also structure their affairs to avoid income tax and capital gains tax as well as inheritance tax. This 284 page tax book is essential reading for: Anyone considering moving abroad to avoid income tax or CGT Anyone planning to work overseas Anyone returning to the UK after a period of non-residence Non UK domiciliaires planning to live in the UK tax efficiently What Information is Contained in the Guide Non-Resident & Offshore Tax Planning is jam-packed full of clear examples and unique tax planning advice. Subjects covered include: Full and comprehensive explanation of terms "Domicile" and "Non Resident". How becoming non-resident could save you a fortune in tax. Fully updated for new residence rules. Latest tax changes from April 2015. All about the new Principal Private Residence (PPR) relief rules from April 2015. How to purchase UK property after 2015. How the statutory residence test applies from April 2013. Detailed analysis of relevant cases on non residence. Exactly how to make a distinct break with UK to avoid UK residence. How to take advantage of loopholes in the Statutory Residence provisions. How HMRC keeps a track on UK visits with new technology. Whether you should or shouldn't be claiming the personal allowance after you leave the UK. How to make capital & income distributions from offshore trusts tax efficiently. Exactly how to establish company residence overseas. Detailed explanations of how to avoid UK tax on your income from rents, dividends, pensions and employment. How you could completely escape capital gains tax both in the UK and abroad. Pitfalls to negotiate when avoiding UK capital gains tax. How to protect property investments from the taxman Tax implications of selling your UK home after you leave the UK. The latest non-dom tax changes How to lose a UK domicile and how to retain an overseas domicile. How to avoid inheritance tax by losing your UK domicile. How to use your spouse to slash your tax bill. How the changes to the remittance basis will affect non UK domiciliaries AND the opportunities you still have to reduce UK taxes. How the £30,000 and £60,000 annual tax charge for non UK domiciliaries works. How to remit income and capital gains free of UK tax. How the new CGT regime for non-residents from April 2015 will apply What you need to know about the new Business Investment Exemption How foreign nationals can escape UK taxes altogether. Dedicated areas of advice for investors in overseas property. Changes to the treatment of loans for non-doms How you could claim tax free lump sums whilst working abroad. How Double Tax Relief works and how to make the most of it. How to avoid tax everywhere by becoming a "Tax Nomad". Tax advantages and disadvantages of offshore trusts and companies. Detailed analysis of the latest changes to the tax treatment of offshore companies A detailed look at when you can and can't use offshore companies and trusts to reduce UK taxes. How overseas investors should invest in UK property. How non UK domiciliaries can use excluded property trusts tax efficiently in 2014/2015 How to save tax with double tax treaties. and much more...

May 2016 Edition - Updated For April 2016 and Proposed 2017 Changes The highest rate of personal income tax for 2016/2017 is 45%. However the rate of tax a company pays is 20% (from April 2015 and reducing to 17% from April 2020). This provides a significant incentive for many people to use a UK company for trading or investment purposes. However, company owners need to consider both the company tax position as well as their own individual tax position. This book looks at a number of tax planning issues for company owners and considers both corporate and personal tax

planning opportunities available. It is updated for the latest changes for 2016/2017 and includes numerous new sections. Subjects covered include: How Much Salary To Pay In 2016/2017 To Minimise Tax? Should You Be Using A UK Company? All about the new dividend rules from April 2016 Reducing tax on dividends after April 2016 Ways To Reduce Corporation Tax Financing a new company tax efficiently Tax restrictions on interest deductions for UK companies Budget 2016 tax changes for companies Using a Directors Loan Account to Reduce Tax New Proposals For Disclosure Of Beneficial Owners New Capital Allowance Rules Qualifying For inheritance Tax Relief When Your Company Has Large Cash Balances Watch out for The new anti avoidance rule on the transfer of corporate profits The Patent Box and The 10% Rate of Corporation Tax When non resident companies are within the UK corporation tax regime Trading in the UK with a UK company or LLP Liquidating companies in 2016 New rules that tax distributions on liquidation as income from April 2016 Maximising Tax Relief On The Purchase Of Business Premises Transferring Property Assets Out Of A Company Making Your Company Investor Ready For EIS Relief The Seed EIS Scheme Splitting A Company's Activities To Reduce Tax Using A Holding Company Should You Rent Property To Your Company? Tax Planning For Your UK Company If You Leave The UK Transferring A UK Company Overseas Using A UK Company In Offshore Tax Planning Setting Up An Offshore Subsidiary Of Your UK Company To Reduce Tax Structuring Your Business Prior To A Disposal Qualifying For Entrepreneurs Relief If Your Company Has Large Cash Balances

Formerly known as Moore Stephens' Yellow Tax Guide, this title is the key to a clearer and better understanding of tax legislation. Written by a leading UK tax firm, this unique title is a plain-English explanation of the legislation presented in the Yellow Tax Handbook. Helpful tax planning suggestions and first-hand accounts of potential problem areas make this a fast and reliable route to understanding complex legislation. Coverage includes income tax, corporation tax, capital gains tax, inheritance tax and NICs. A leading UK tax firm here share their expertise to show how the practitioner can interpret relevant sections, paragraphs and regulations of the statutes. This essential companion volume to the Yellow Tax Handbook offers a quick route to understanding the legislation. It also contains helpful tax planning suggestions and highlights practical danger areas which might otherwise be overlooked.

This comprehensive Handbook provides an analysis of the key issues, accomplishments, and challenges of research and practices related to the interactions between business and public policy.

2014/2015 Edition - Fully up to date with the March 2014 Budget changes Buy To Let ("BTL") landlords have to consider: Income tax Capital gains tax Inheritance tax Stamp duty land tax on their property holdings. In this book we look at tax planning techniques that all BTL landlords can consider to reduce the amount of these taxes they pay. What is included in this Book? Subjects covered include: A look at the top tax deductions you can claim to reduce your rental profits Important tax changes that arise from the 2014 Budget and that apply from 2015 and 2016 How to maximise the amount of interest you can deduct including the capital account rules to widen your interest deduction How your deductions are restricted if you have an overdrawn capital account with your BTL property and how to avoid it How to transfer income to a spouse/child to benefit from lower rates of income tax and the HMRC forms that need to be completed How to calculate the wear and tear allowances and/or capital allowances to reduce your taxable profits When you can claim capital allowances and how to maximise your tax relief All you need to know about setting up your own property management/service company to reduce taxable profits How to get maximum relief for your rental losses The difference between being a property developer and a property investor and how this will impact on you Tax planning for former private residences including PPR relief and the latest changes Claiming additional relief when you rent out a former main residence When you should be reoccupying property before disposal to reduce CGT Flat conversions and claiming principal private residence relief UK tax planning for non residents investing in UK property When you should consider using a property company to own your investment properties to reduce tax Inheritance tax planning for BTL landlords Using trusts to hold BTL property to reduce CGT and inheritance tax How to purchase property for your children tax efficiently Tax treatment of UK and overseas mortgages and how they can be used to reduce CGT, inheritance tax and income tax Restructuring existing property holdings to reduce tax Using a holding company/subsidiary group structure for large property holdings

This book is written for UGC NET JRF Commerce Examination by Dheeraj Kumar Singh and published by Innovative Institute

The use of data in society has seen an exponential growth in recent years. Data science, the field of research concerned with understanding and analyzing data, aims to find ways to operationalize data so that it can be beneficially used in society, for example in health applications, urban governance or smart household devices. The legal questions that accompany the rise of new, data-driven technologies however are underexplored. This book is the first volume that seeks to map the legal implications of the emergence of data science. It discusses the possibilities and limitations imposed by the current legal framework, considers whether regulation is needed to respond to problems raised by data science, and which ethical problems occur in relation to the use of data. It also considers the emergence of Data Science and Law as a new legal discipline.

'The Zurich Tax Handbook should be on the bookshelf of every independent financial adviser, as well as many higher rate tax payers.' Pensions World The Zurich Tax Handbook 2015–16 is your annual authoritative guide to the UK tax system and how it may affect you or your clients. It explains the key aspects of taxation, providing worked examples, checklists, definitions and tax-saving hints. This edition includes full information from the 2014 Autumn Statement, the March 2015 Budget, the July 2015 Budget and the Finance Act 2015. Key features include: A digest at the beginning of the book which summarises the main tax changes for 2015–16 Over 120 key 'tax notes' to help save you money Detailed advice on how to reduce tax liabilities for yourself and your clients Comprehensive information on tax allowances and thresholds Guidance on how to complete tax returns on time and without penalties Gerald A. Mowles is

the founder of BBL (UK) Services LLP – London. He is a US and UK tax accountant with over two decades of experience in dealing with high net worth individuals and their tax affairs. Tony Foreman is an Associate with BBL. He is a Fellow of the Chartered Institute of Taxation and has specialised in tax planning since 1975.

New April 2016 Edition fully updated for the latest 2016/2017 changes Leaving the UK and becoming non UK resident offers many tax planning benefits. It isn't just non residence that offers tax planning opportunities. Non UK domiciliaries can also structure their affairs to avoid income tax and capital gains tax as well as inheritance tax. This 325 page tax book is essential reading for: Anyone considering moving abroad to avoid income tax or CGT Anyone planning to work overseas Anyone returning to the UK after a period of non-residence Non UK domiciliaries planning to live in the UK tax efficiently What Information is Contained in the Guide Non-Resident & Offshore Tax Planning is jam-packed full of clear examples and unique tax planning advice. Subjects covered include: Full and comprehensive explanation of terms "Domicile" and "Non Resident". How becoming non-resident could save you a fortune in tax. Fully updated for new residence rules. Latest tax changes from April 2015. The new 15 year (or in practice 13 year) rule for non-doms from April 2017. All about the new Principal Private Residence (PPR) relief rules from April 2015. How to purchase UK property after 2015. How the statutory residence test applies from April 2013. Changes to the tax treatment of UK dividends from April 2016. Detailed analysis of relevant cases on non residence. Exactly how to make a distinct break with UK to avoid UK residence. How to take advantage of loopholes in the Statutory Residence provisions. How HMRC keeps a track on UK visits with new technology. Whether you should or shouldn't be claiming the personal allowance after you leave the UK. How to make capital & income distributions from offshore trusts tax efficiently. Exactly how to establish company residence overseas. Detailed explanations of how to avoid UK tax on your income from rents, dividends, pensions and employment. How you could completely escape capital gains tax both in the UK and abroad. Pitfalls to negotiate when avoiding UK capital gains tax. Tax implications of selling your UK home after you leave the UK. How to lose a UK domicile and how to retain an overseas domicile. How to avoid inheritance tax by losing your UK domicile. How to use your spouse to slash your tax bill. How the changes to the remittance basis will affect non UK domiciliaries AND the opportunities you still have to reduce UK taxes. How the £30,000 and £60,000 annual tax charge for non UK domiciliaries works. How to remit income and capital gains free of UK tax. How the new CGT regime for non-residents from April 2015 will apply What you need to know about the new Business Investment Exemption How foreign nationals can escape UK taxes altogether. Dedicated areas of advice for investors in overseas property. Changes to the treatment of loans for non-doms How Double Tax Relief works and how to make the most of it. How to avoid tax everywhere by becoming a "Tax Nomad". Detailed analysis of the latest changes to the tax treatment of offshore companies A detailed look at when you can and can't use offshore companies and trusts to reduce UK taxes. How overseas investors should invest in UK property. How non UK domiciliaries can use excluded property trusts tax efficiently in 2014/2015 How to save tax with double tax treaties. and much more...

The present edition of the book has been thoroughly revised and enlarged. Salient Features of the Book: The legal position as amended up to June 2020 is given. The law stated in the book is on the basis of the Income Tax Act, 1961 and the Income Tax Rules, 1962 as amended up to date, besides the Finance Act, 2020 and Circulars and Notifications issued by Central Board of Direct Taxes up to June 2020. A simplified, systematic approach to the understanding of a complex subject written in a unique, simple and easy to understand language. Each topic, after a theoretical exposition, is followed by illustrations to facilitate the students to master the practical application of Corporate Tax Law. The book is useful for the students of all professional examinations like M.B.A., C.A., C.S., ICWA, and M.Com. and the persons who are interested in Tax Planning.

CCH's State Tax Handbook is the perfect quickanswer tool for tax practitioners and business professionals who work with multiple state tax jurisdictions. This handy and affordable reference provides readers with an overview of the taxation scheme of each state and the District of Columbia, as well as multistate charts on income taxes (personal and corporate), sales and use taxes and tax administration. It is a time saving resource for tax professionals by providing a single source of key state tax information instead of having to consult multiple sources. This book brings together important tax information for each state tax system and adds value to the practice of multistate tax advisors and those advising multistate businesses. The book is set out in four parts, which together deliver an overall picture of the states' levies, bases and rates of each tax, principal payment and return dates, and other important information on major state taxes. The State Tax Handbook provides a comprehensive "Taxes by State" section, which helpfully summarizes in one place the tax rules for each state, including key information such as tax rates and filing/payment dates. It details the taxing authorities for each jurisdiction, including addresses, phone numbers, websites and taxes governed by each office. This helpful section also includes a discussion on collection of outofstate taxes. The major features of each state's revenue system are outlined in uniform arrangement which makes reference from state to state easy. Atag glance multistate charts detail important issues to assist state tax compliance and planning. More than 120 charts are provided, covering discrete topics such as income tax rates, state corporate and personal income tax reporting requirements, filing extensions, state taxation of passthrough entities; allocation and apporti

September 2017 Edition. Inheritance tax is a particularly nasty tax as it's a tax on your capital that you've accumulated from your after tax earnings. It applies at 40% on the value of your estate above the nil rate band (currently 325,000). It's not just the assets held at the date of your death that are included, but also assets gifted away (in some cases) up to 14 years before. In this book we look at some of the top ways you can legally reduce your inheritance tax liability. There are a number of options and opportunities - from simply giving away assets to setting up a trust or emigrating from the UK completely. Topics covered include: How to reduce Inheritance tax on gifts Non dom inheritance tax changes from 2017 How the exemption for normal transfers of income applies When the 7 year period becomes a 14 year period What

to do and when to avoid Inheritance tax Reducing IHT with the new 36% rate of Inheritance tax How to maximise tax reliefs for charitable giving Inheritance tax planning for joint bank accounts Reducing Inheritance tax on insurance policies Putting life insurance into a flexible gift trust or bare trust to reduce Inheritance tax Using side letters for IHT purposes Inheritance tax planning for the family home Reducing tax on a property investment portfolio by using mortgages Debts on death and IHT Planning When is it worth forming a lifetime trust for UK tax planning and how to determine which type of trust to use Planning for joint accounts and inheritance tax/succession planning How to use a nil rate band "Settlor Interested Trust" tax efficiently How to save substantial amounts of inheritance Tax on your investment properties Maximising tax Inheritance tax relief on your family company AIM shares & IHT relief Qualifying for Inheritance Tax relief on companies with large cash balances How the transferable nil rate band applies Using a Parallel Company to reduce Inheritance tax Reducing Inheritance tax with a double tax treaty A review of the UK-US Inheritance tax/Estate tax treaty UK inheritance tax and gifting cash abroad Emigrating from the UK to avoid Inheritance Tax When the 7 year inheritance tax survivorship period can be avoided How shareholders can use cross options to retain entitlement to Business Property Relief All about the new Residence Nil Rate Band (RNRB) and how to maximise relief Releasing cash as debt for IHT purposes Losing UK domicile status Using a Discretionary trust or Life interest trust for IHT planning? Self-settlement of the nil-rate band for UK IHT purposes

Company Tax Planning Handbook 2015/2016 CreateSpace

This book looks in detail at how you can reduce capital gains tax in 2014/2015. It starts off by looking at the CGT calculation. First the basic calculation, then it looks at the key elements in a little more detail. The CGT reliefs are one of the main ways that most people reduce CGT. We therefore look at all of the main reliefs in detail. There are lots of other CGT planning opportunities from using the humble annual exemption to the more exotic such as using offshore trusts. We cover all of these in this guide. It is fully up to date with the planned CGT changes from 6 April 2015. Topics covered in this book include: The basic CGT calculation Capital Gains Tax: Detailed Calculations Making the Most of Your Annual CGT Exemption The Key CGT Reliefs Other Reliefs Non Resident CGT Planning Selling UK property after April 2015 Avoiding the 28% rate of CGT with joint ownership Using Offshore Trusts For CGT Avoidance Making a negligible value claim to crystallise capital losses Structuring disposals free of CGT whilst UK resident When individuals can still qualify for indexation relief in 2013 Beneficial ownership, receiving a share of the proceeds and reducing CGT Reducing CGT on second properties Maximising private lettings relief to reduce CGT and the 2014 changes Changes to PPR relief from 2015 - What needs to be done now to maximise relief 5 ways to reduce capital gains tax on a second property abroad CGT, divorce and your new partner Using an LLP to maximise Entrepreneurs Relief and reduce capital gains tax How to claim PPR relief on property occupied by a relative Transferring assets to an emigrant beneficiary trust to achieve a capital gains tax free disposal Crystallising capital gains without actually selling assets Selling UK business assets as a non UK resident free of UK capital gains tax

The official CFP guide for career excellence CFP Board Financial Planning Competency Handbook is the essential reference for those at any stage of CFP certification and a one-stop resource for practitioners looking to better serve their clients. This fully updated second edition includes brand new content on connections diagrams, new case studies, and new instructional videos, and a completely new section devoted to the interdisciplinary nature of financial planning. You'll gain insights from diverse fields like psychology, behavioral finance, communication, and marriage and family therapy to help you better connect with and guide your clients, alongside the detailed financial knowledge you need to perform to the highest expectations as a financial planner. The only official CFP Board handbook on the market, this book contains over ninety chapters that are essential for practitioners, students, and faculty. Whether a practitioner, student, or faculty member, this guide is the invaluable reference you need at your fingertips. Comprehensive, clear, and detailed, this handbook forms the foundation of the smart financial planner's library. Each jurisdiction has its own laws and regulations surrounding financial planning, but the information in this book represents the core body of knowledge the profession demands no matter where you practice. CFP Board Financial Planning Competency Handbook guides you from student to practitioner and far beyond, with the information you need when you need it.

This Handbook brings together leading interdisciplinary scholarship on the gendered nature of the international political economy. Spanning a wide range of theoretical traditions and empirical foci, it explores the multifaceted ways in which gender relations constitute and are shaped by global politico-economic processes. It further interrogates the gendered ideologies and discourses that underpin everyday practices from the local to the global. The chapters in this collection identify, analyse, critique and challenge gender-based inequalities, whilst also highlighting the intersectional nature of gendered oppressions in the contemporary world order.

2015 Edition CFP Certification Exam Flashcard Review Book: Tax Planning provides bound flashcards to help you prepare for the CFP Certification Exam. Inside this innovative flashcard book you will find exam topics featured on the front of each page, with detailed explanations and analysis located on the back. The convenient bound design means you no longer need to carry hundreds of loose, bulky flashcards that can be misplaced or destroyed. This fully indexed book serves as a portable reference for quick study, efficient review, and easy reference. Written by the author of "Your Guide to the CFP Certification Exam" and "CFP Certification Exam Practice Question Workbook" CFP Tax Planning Topics Include: - Alternative minimum tax (AMT) - Basis - Business entity taxation - Charitable contributions - Charitable deductions - Depreciation - Like-kind exchanges - Passive activity rules - Tax accounting - Tax compliance - Tax law fundamentals Tax Planning Strategies is ideal for gaining a clear understanding of many tax planning approaches and techniques that may yield substantial tax savings for individuals and small businesses. This helpful, plain-English guide focuses on the income tax issues primarily for individuals and also for businesses that need to be addressed throughout the year, as well as retirement and estate planning strategies.

Brand New 2014/2015 Edition - Fully Updated For The Latest 2014/2015 Changes "A Useful Guide" - Guardian Unlimited"...Detailed analysis of the main offshore jurisdictions..." Shelter Offshore Magazine The first half of the book takes 25 of the world's best tax havens and examines the personal and corporate tax planning opportunities available in each. It also contains valuable information on the residency requirements for each jurisdiction as well as taking a look at what its actually like to live there. We cover all of the key tax havens from the exotic Cayman Islands, British Virgin Islands and Monaco, to less well-known but highly attractive tax havens like Cyprus, Malta and the Isle of Man. The second half of the book looks at how anyone with an interest in international trading or investing can enjoy some of these benefits. We look at the techniques the large multinational companies and super rich use to reduce their taxes and how you, with proper planning, could legally enjoy some of these benefits. What information is contained in the Book? This is the only book of its kind. You'll find out all about: How tax havens can help you pay less of the four 'Big Taxes': income tax, capital gains tax, inheritance tax and corporation tax. The best European tax havens, including one just 80 miles from the UK which has no capital gains tax, inheritance tax or company tax and is opening its arms to UK residents. A Mediterranean tax haven where property is booming, the cost of living is low and there is no capital gains tax or tax on investment income. Two beautiful Mediterranean islands where UK pensions are taxed at just 5% and 15% respectively. Everything you need to know about the Caribbean tax havens: living there, buying property and setting up offshore companies and trusts. How to become a HNWI and enjoy Gibraltar's fantastic lifestyle and low taxes. A prosperous English-speaking country just one hour from the UK with a company tax rate of just 12.5% and no tax on UK investment income or capital gains. The best Eastern European tax havens, from

Estonia to Russia. Other important tax haven gems scattered around the globe -- some of these countries have 0% taxes, dirt cheap property and are practically begging you to go and take up what's on offer. How to legally avoid the new European Savings Tax Directive. Everything you need to know about setting up and using offshore companies and trusts. The tremendous benefits of foundations when it comes to protecting your privacy. How to protect your privacy with nominees Recent G20 changes Moving abroad to escape the taxman's clutches How to set up a completely anonymous offshore company using bearer shares. How big companies and the rich use tax havens to lower their taxes and keep their wealth protected from the outside world. And much more... Which tax havens does the book cover? The book looks at: Andorra Anguilla The Bahamas Barbados Belize Bermuda The British Virgin Islands (BVI) Campione The Cayman Islands The Channel Islands The Cook Islands Costa Rica Cyprus Dubai Eastern Europe Gibraltar Hong Kong Ireland Isle of Man Liechtenstein Malta Monaco Panama Seychelles Singapore St Kitts and Nevis Switzerland Turks and Caicos Islands United States Denmark United Kingdom Labuan Floating Tax Havens

The highest rate of personal income tax for 2015/2016 is 45%. However the highest headline rate of tax a company pays is 20% (from April 2015). This provides a significant incentive for many people to use a UK company for trading or investment purposes. However, company owners need to consider both the company tax position as well as their own individual tax position. This book looks at a number of tax planning issues for company owners and considers both corporate and personal tax planning opportunities available. It is updated for the latest changes for 2015/2016 and includes numerous new sections. Subjects covered include: How Much Salary To Pay In 2015/2016 To Minimise Tax? Should You Be Using A UK Company? Ways To Reduce Corporation Tax Financing A New Company Tax Efficiently Using a Directors Loan Account to Reduce Tax New Proposals For Disclosure Of Beneficial Owners New Capital Allowance Rules Qualifying For inheritance Tax Relief When Your Company Has Large Cash Balances Watch out for The new anti avoidance rule on the transfer of corporate profits The Patent Box and The 10% Rate of Corporation Tax When non resident companies are within the UK corporation tax regime Trading in the UK with a UK company or LLP Liquidating companies in 2015 Maximising Tax Relief On The Purchase Of Business Premises Transferring Property Assets Out Of A Company Making Your Company Investor Ready For EIS Relief The Seed EIS Scheme Splitting A Company's Activities To Reduce Tax Using A Holding Company Should You Rent Property To Your Company? Tax Planning For Your UK Company If You Leave The UK Transferring A UK Company Overseas Using A UK Company In Offshore Tax Planning Setting Up An Offshore Subsidiary Of Your UK Company To Reduce Tax Structuring Your Business Prior To A Disposal Qualifying For Entrepreneurs Relief If Your Company Has Large Cash Balances

[Copyright: 2ffc93dffdefc5f27152ac30a9542c0](#)