

## Inheritance Tax Planning Handbook 2016 Strategies Tactics To Save Inheritance Tax

HMRC Investigations Handbook 2016/17 will assist and support when you are representing clients under investigation. Outlining current law and practice, it guides you through HMRC procedures pinpointing your role and responsibilities. Accessible, user-friendly, and written to be used in practice, this title supplies a huge amount of guidance on all aspects of HMRC's investigative work - special civil investigations, criminal prosecutions, plus self assessment enquiries, VAT and customs visits, penalties and appeals. The practical advice covers interviews with HMRC, revenue information powers, tax appeals and settlement negotiations, plus vital information on the relationship between tax evasion and money laundering. Contents: Section 1: Investigations and enquiries: Chapter 1 HMRC enquiries: outline and recent developments; Chapter 2 Serious civil tax investigations into fraud and avoidance: Code of Practice 9 (Contractual Disclosure Facility) and Code of Practice 8; Chapter 3 Tax fraud: criminal investigations and prosecution - direct tax; Chapter 4 Contentious tax planning enquiries; Chapter 5 Offshore tax investigations, disclosure campaigns and tax cooperation agreements; Section 2: The progress of an enquiry: Chapter 6 Practical aspects of an enquiry; Chapter 7 Selection for enquiry; Chapter 8 Conduct of enquires; Chapter 9 Meetings with HMRC; Chapter 10 Conduct of a full enquiry; Chapter 11 Settlement negotiations; Chapter 12 Alternative Dispute Resolution; Section 3: Practical issues: Chapter 13 Voluntary disclosures; Chapter 14 Private records: are they 'private?'; Chapter 15 Business record checks and examinations; Chapter 16 HMRC's information powers; Chapter 17 Preparing reports for HMRC; Chapter 18 Penalties for error; Chapter 19 Penalties for failure to notify; Chapter 20 Tax appeals; Chapter 21 Accelerated payment notices and follower notices; Chapter 22 Tax debt collection; Chapter 23 Complaints about HMRC; Section 4: VAT, NIC, employment income: Chapter 24 VAT aspects; Chapter 25 National Insurance aspects; Chapter 26 Employment income.

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

This essential guide to inheritance tax provides a clearly structured analysis of the major inheritance tax provisions together with relevant tips, pitfalls and planning techniques needed to apply them successfully. Inheritance Tax 2016/17 guides you step-by-step through the complexities of this increasingly difficult subject. It starts with the basic rules and principles before looking at topics in more depth, including lifetime transfers, gifts with reservation of benefit, settled property, and the various exemptions and reliefs including business and agricultural property relief. Whatever your level of expertise and experience, this book should be a valuable asset to your practice. Bloomsbury Professional Core Tax Annuals include 'signposts' at the beginning of each chapter containing a summary of the main points and cross-references to relevant sections of the chapter. These, along with the 'focus' sections highlighting the key points in each chapter and examples which are presented in shaded panels for easier reference, makes Inheritance Tax 2016/17 a convenient and accessible resource. As usual this edition is packed full of practical features including worked examples, precedents, and common-sense know-how. Tax advisers using this book will find it a helpful asset, no matter how complicated the inheritance tax scenario encountered. Inheritance Tax 2016/17 covers: IHT on death; Gifts with reservation of benefit; Interest in possession trusts; Exemptions and excluded property; BPR and APR; Wills and estate planning; The family home; Lifetime transfers; Valuation of assets; Compliance; Relevant property trusts; Reliefs - general; Lifetime planning; Transferable nil rate band; Pre-owned assets.

April 2016 Edition - Fully up to date with the 2015, 2016 and planned 2017 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 apply from 2015, 2016 and 2017 How the new 3% SDLT surcharge will affect buy to let investors All about the changes to the tax deduction for interest that will apply from April 2017 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 All about the withdrawal of the wear and tear allowance and how you now claim a deduction for capital costs incurred 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, 2016 and 2017 changes How to qualify for Entrepreneurs Relief on investment properties 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 Key tax structures for non-residents investing in UK property 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

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 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. 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...

Private Clients Legal & Tax Planning Answer Book 2016 provides practical guidance for estate planning for individuals. The new Q&A resource addresses complex client questions related to the benefit and protection of the client's assets, dispositions to current and future family members, the uses of trusts and other vehicles, and current and future charitable donations. Authored and edited by G. Warren Whitaker and a team of experts from Day Pitney LLP, this new Answer Book discusses the different ways in which assets can be owned and transferred; best practices in executing wills and trusts; clear guidance on estate, gift and generation-skipping transfer taxes; and answers on retirement accounts, charitable giving, and family and marital issues. Stockpiled with highlighted practice tips, Private Clients Legal & Tax Planning Answer Book 2016 also provides guidance on issues related to incapacitation, international concerns, and managing the estate planning team (attorneys, accountants, trust officer, etc.)"

Incorporating and Disincorporating a Business, Third Edition provides clear, detailed and practical guidance on the tax issues, planning points and pitfalls which may be encountered when incorporating a sole trader or partnership business, or when transferring a company's business to a sole trader or partnership. This authoritative handbook includes detailed coverage on all tax issues that might apply to small businesses, including income tax and NICs, CGT, IHT, VAT and stamp taxes as well as in-depth content on how to deal with legal and accounting compliance issues. Since the publication of the last edition in early 2016, there has been significant legislative change reflected in several Finance Acts. This edition has been updated to reflect those changes. The changes include: Entrepreneurs' relief: the relief restriction on the acquisition of goodwill from related parties (FA 2016) and subsequent changes to the relief conditions (FA 2019) Dividend tax reforms (FA 2016) The 'anti-phoenixism' targeted anti-abuse rule (FA 2016) Change in tax rate for loans to participators (FA 2016) Capital allowances changes – including increase in annual investment allowance and the new structures and buildings allowance (FA 2019) The practical assistance contained within this book includes numerous worked examples, key point summaries, pro-forma elections and tables comparing the overall tax position for incorporated and unincorporated business owners, including the comparative tax impact of a bonus vs dividends. This edition includes a chapter on the complex area of incorporating a limited liability partnership and a new chapter on incorporating a rental property business. The user-friendly structure features 'signposts' at the beginning of each chapter to provide a useful summary of the main points and 'focus points' which highlight important issues in each chapter. Tax practitioners, accountants and business proprietors will all benefit from the expert guidance offered by this book.

Lawyer's Desk Book is an extraordinary guide that you can't afford to be without. Used by over 150,000 attorneys and legal professionals, this must-have reference supplies you with instant, authoritative legal answers, without exorbitant research fees. Packed with current, critical information, Lawyer's Desk Book includes: Practical guidance on virtually any legal matter you might encounter: real estate transactions, trusts, divorce law, securities, mergers and acquisitions, computer law, tax planning, credit and collections, employer-employee relations, personal injury, and more - over 75 key legal areas in all! Quick answers to your legal questions, without having to search stacks of material, or wade through pages of verbiage. Key citations of crucial court cases, rulings, references, code sections, and more. More than 1500 pages of concise, practical, insightful information. No fluff, no filler. Just the facts you need to know. The Lawyer's Desk Book, 2017 Edition incorporates recent court decisions, legislation, and administrative rulings. Federal statutes and revised sentencing guides covered in this edition reflect a growing interest in preventing terrorism, punishing terror-related crimes, and promoting greater uniformity of sentencing. There is also new material

on intellectual property law, on legislation stemming from corporate scandals, such as the Sarbanes-Oxley Act, and on legislation to cut individual and corporate tax rates, such as the Jobs and Growth Tax Relief Reconciliation Act. Chapters are in sections on areas including business planning and litigation, contract and property law, and law office issues.

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

Published since 1928, the Political Handbook of the World provides timely, thorough, and accurate political information with more in-depth coverage of current political controversies and political parties than any other reference guide. The updated 2016–2017 Edition continues this legacy as the most authoritative source for finding complete facts and analysis on each country's governmental and political makeup. Political science and international relations scholars have revised this edition, and made understanding complex foreign affairs and political situations easy and accessible. With more than 200 entries on countries and territories throughout the world, housed in one place, these volumes are renowned for their extensive coverage of all major and minor political parties and groups in each political system. They also provide names of key ambassadors and international memberships of each country, plus detailed profiles of more than 30 intergovernmental organizations and United Nations agencies. This comprehensive update will include coverage of current events, issues, crises, and controversies from the course of the last two years, including: The closely-watched U.S. presidential election The effect of the Brexit referendum and installment of a new British prime minister The extensive investigation and subsequent impeachment of Brazil's president The far-reaching impact of the "Panama Papers" scandal Changes in U.S.–Cuba diplomatic relations and the reopening of their embassies The unconstitutional declaration of Gambia as an Islamic State Sentiments about the migrant and refugee crisis across Europe and the influence on policy Also, the new "For Further Reference" feature included for every country entry directs readers to additional resources to continue their research.

Loring and Rounds: A Trustee's Handbook--well over 1,550 pages--is regarded not only as authoritative but also as the most convenient, reliable, and complete single-volume source for trust doctrine. Get in-depth information on how to stay on top of the developments in this complex field of practice. The Handbook carries on the tradition of concise, practical, and up-to-date guidance for trustees, a tradition that began in 1898 with the First Edition. This classic trust reference distills the essence of trust law, illuminating the fundamental principles and answering the basic questions. Loring and Rounds: A Trustee's Handbook, 2016 Edition is up to date and includes eleven chapters of important information, such as chapters on: The Property Requirement The Trustee's Office Interests Remaining with the Settlor The Beneficiary The Trustee's Duties The Trustee's Liabilities Miscellaneous Topics of General Interest to the Trustee Special Types of Trusts The Income Taxation of Trusts Tax Basis/Cost of Trust Property

Practical and time-tested methods for saving income tax Every year, the Union Budget changes some tax provisions or the other. Which means every year you need expert guidance to figure out your best tax-saving options because while some tax reliefs may be obvious — others are buried in fine print. Every year, India's top taxation experts R.N. Lakhota and Subhash Lakhota provide you just that — all the best tax-saving solutions that you can profitably use, all packed in this bestselling tax guide. Find out how you can reduce taxes: ? Tax saving through full claim of tax exemptions, deductions and rebates ? How to reduce tax on your salary and perquisites ? How to save tax on income from house property ? How to save tax on capital gains ? How to save tax through gifts and trusts ? How to compute your taxable income ? Filing your income tax return — the easy way ? Tax planning for different stages of life ? How to plan your investments to minimise taxes. Full of practical examples and expert guidance, this book is India's most trusted tax-saving guide, which is why The Hindu newspaper hails it as a book "packed with hundreds of ready-to-use tax saving ideas". And, remember, tax saved is additional money in your bank — to spend or invest as you want.

Plan ahead: estate planning to secure your wishes Estate Planning is your overview of the estate planning concepts that are necessary to consider when advising your clients about the different facets of wealth transfer planning. This fundamental reference presents the basic estate, gift, and trust planning ideas in a descriptive and accessible manner—allowing you to easily and conveniently access the information you need when you need it. This essential text

covers the development of estate planning strategies for your clients, the fundamentals of the federal transfer tax system, relevant federal income tax rules, lifetime donative asset transfers, gratuitous property transfers at death, generation-skipping transfers, special property transfer planning considerations, and post-mortem planning. When done effectively, estate planning enables your clients to make both lifetime and testamentary transfers of assets to beneficiaries of their choice. In the process, strategic, successful estate planning strategies conserve wealth for these beneficiaries, who are often family members of the client. Leveraging the right methods of estate planning can ensure that you achieve your client's objectives. Explore the fundamentals of estate planning as they relate to wealth transfer planning Dive into special property transfer planning considerations, including community property, life insurance, charitable transfers, closely held corporations, etc. Better serve your clients by having access to relevant, easy to navigate information on estate planning best practices Reinforce these new ideas with a comprehensive test bank Estate Planning is your guide to estate planning concepts that help you protect your assets during wealth transfer—and prepare for your assets to change hands as smoothly as possible.

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.

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

This straightforward book uses easy to understand language to educate the general public about estate planning. Often members of the public think that their estate needs are met simply by creating a will and holding assets jointly. What they do not realize is the many other tools available to them in the financial and legal fields, and advice sought in one field does not guarantee information flowing on tools used in the other. Uniquely, this book arms the general public with the knowledge to make intelligent choices among the many tools in both fields. Appendices provide an extensive checklist and inventory for estate planning and an explanation of the many acronyms used by professionals as credentials. Unique also are the backup authorities found in extensive footnotes using, wherever possible, websites freely available to the general public....

Lawyer's Desk Book is an extraordinary guide that you can't afford to be without. Used by over 150,000 attorneys and legal professionals, this must-have reference supplies you with instant, authoritative legal answers, without exorbitant research fees. Packed with current, critical information, Lawyer's Desk Book includes: Practical guidance on virtually any legal matter you might encounter: real estate transactions, trusts, divorce law, securities, tax planning, credit and collections, employer-employee relations, personal injury, and more - over 70 key legal areas in all! Quick answers to your legal questions, without having to search stacks of material, or wade through pages of verbiage. Key citations of crucial court cases, rulings, references, code sections, and more. More than 1500 pages of concise, practical, insightful information. No fluff, no filler. Just the facts you need to know. The Lawyer's Desk Book, Second Edition incorporates recent court decisions, legislation, and administrative rulings. Federal statutes and revised sentencing guides covered in this edition reflect a growing interest in preventing terrorism, punishing terror-related crimes, and promoting greater uniformity of sentencing. There is also new material on intellectual property law, on legislation stemming from corporate scandals, such as the Sarbanes- Oxley Act, and on legislation to cut individual and corporate tax rates, such as the Jobs and Growth Tax Relief Reconciliation Act. Chapters are in sections on areas including business planning and litigation, contract and property law, and law office issues. Previous Edition: Lawyer's Desk Book, 2018 Edition, ISBN 9781454885153;

The latest edition of this key title sees Tolley live up to its reputation as the authority on tax matters. It contains all the information required to achieve the most cost-effective, convenient and effective estate planning. The esteemed editorial board help you formulate strategies for the provision, holding and devolution of personal and family resources. Clear subject headings and straightforward explanations of routine and complex topics make for fast, effective research. Following the tax planning series' straightforward and easy-to-read style with clear headings, this guide includes worked examples, tables and a comprehensive

index. A practical step-by-step case study illustrates the benefits of careful planning and incorporates many points discussed throughout the book.

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.

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

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.

Private Clients Legal & Tax Planning Answer Book 2016 provides practical guidance for estate planning for individuals. The new Q&A resource addresses complex client questions related to the benefit and protection of the client's assets, dispositions to current and future family members, the uses of trusts and other vehicles, and current and future charitable donations. Authored and edited by G. Warren Whitaker and a team of experts from Day Pitney LLP, this new Answer Book discusses the different ways in which assets can be owned and transferred; best practices in executing wills and trusts; clear guidance on estate, gift and generation-skipping transfer taxes; and answers on retirement accounts, charitable giving, and family and marital issues. Stockpiled with highlighted practice tips, Private Clients Legal & Tax Planning Answer Book 2016 also provides guidance on issues related to incapacitation, international concerns, and managing the estate planning team (attorneys, accountants, trust officer, etc.)

This essential guide to inheritance tax provides a clearly structured analysis of the major tax provisions together with the tips and planning techniques you will need to apply them successfully. This is the only text to take full account of the peculiarities of Inheritance Tax in a Scottish context. Inheritance Tax in Scotland 2016/17 focuses on the day-to-day issues tax advisers frequently encounter in practice. Packed full of useful features including worked examples, diagrams, and common-sense know-how, tax advisers using this essential book will be directed to explanations and answers to key inheritance tax questions and scenarios. Fully updated to the Finance Act 2016

It is now over 50 years since the term 'gentrification' was first coined by the British urbanist Ruth Glass in 1964, in which time gentrification studies has become a subject in its own right. This Handbook, the first ever in gentrification studies, is a critical and authoritative assessment of the field. Although the Handbook does not seek to rehearse the classic literature on gentrification from the 1970s to the 1990s in detail, it is referred to in the new assessments of the field gathered in this volume. The original chapters offer an important dialogue between existing theory and new conceptualisations of gentrification for new times and new places, in many cases offering novel empirical evidence.

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

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

Proper inheritance tax planning could save your family hundreds of thousands of pounds. This comprehensive and completely up-to-date book tells you everything you need to know about inheritance tax. It takes a detailed look at both simple and sophisticated tax planning strategies and will help you decide what action you and your family should take now. Inheritance tax planning has become more important than ever following the Government's decision to freeze the 325,000 lifetime exemption, which means inflation will steadily erode its value every year. Topics covered in the guide include: The very latest changes announced in the two most recent Budgets (including full details of the new residence nil rate band); How to calculate inheritance tax; More than a dozen inheritance tax planning techniques for protecting the family home; How trusts can be used to slash your inheritance tax bill - with real-life examples; How to use Business Property Relief to pass unlimited assets to your family; How to gift assets during your lifetime without causing financial hardship to you and your spouse... plus lots more! Dozens of clear real-life examples are used throughout to explain important points."

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...

Revised edition of Transportation planning handbook, 2009.

CCH's U.S. Master Estate and Gift Tax Guide is a concise and reliable handbook for both tax advisors and estate representatives involved in federal estate and gift tax planning, return preparation and tax payment. This trusted reference provides clear explanations of the laws relating to federal estate, gift and generation-skipping transfer (GST) taxes to give readers the solid understanding they need to apply today's complex wealth transfer tax rules.

A Q&A guide to tax on corporate lending and bond issues in the UK (England and Wales). This Q&A provides a high level overview of finance tax in the UK and focuses on corporate lending and borrowing (including withholding tax requirements), bond issues, plant and machinery leasing, taxation of the borrower and lender when restructuring debt, securitisations, the Foreign Account Tax Compliance Act (FATCA) and bank levies. To compare answers across multiple jurisdictions, visit the PLC Law Tax on Corporate Lending and Bond Issues: Country Q&A tool. The Q&A is part of the global guide to tax on transactions. For a full list of jurisdictional Q&As visit [www.practicallaw.com/taxontransactions-guide](http://www.practicallaw.com/taxontransactions-guide).

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?

Inheritance Tax Planning Handbook 2016 Strategies & Tactics to Save Inheritance Tax CreateSpace

New planning strategies and tax saving opportunities. Tax Planning 2016/17 covers new planning strategies and tax saving opportunities and the many situations and tax planning opportunities that practitioners encounter everyday when dealing with their clients' tax affairs. Written by some of the UK's leading tax specialists and experienced authors, this book clearly and concisely explains key tax planning ideas and concepts and is fully updated to the latest Finance Act. This book is full of easily implementable technical suggestions and advice. It outlines the planning opportunities and potential pitfalls concerning specific transactions and circumstances and demonstrates how to successfully organise and structure the finances of individuals, trusts, and unincorporated businesses and companies. Practical and user-friendly, it contains worked examples throughout, and the short paragraphs and bullet-point style will help you to locate the information you need quickly and efficiently. This tax planning title concentrates on key areas of tax planning which are of greater relevance to the tax practitioner on a day-to-day basis.

"...A helpful guide..." - The Telegraph May 2017 Edition - Fully up to date with the 2017 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; Maximising tax relief for capital expenditure; All you need to know about setting up your own property management/service company to reduce taxable profits; Changes that apply from 2017; How the new 3% SDLT surcharge will affect buy to let investors...; ... and planning for the 3% SDLT surcharge; SDLT & build to rent scenarios; Multiple dwellings relief for the larger BTL investor; Key BTL ownership considerations: - Direct ownership (including multiple ownership) - Corporate ownership - Trust ownership - Limited partnerships - Nominee ownership All about the ATED for corporate ownership; Tax planning for transferring investment property into or out of a company; All about the changes to the tax deduction for interest that will apply from April 2017; How to maximise the amount of interest you can deduct including the capital account rules to widen your interest deduction; Step by step guide to incorporating a property investment business using a property partnership Using a beneficial interest company trust structure to avoid the mortgage interest restriction Non UK resident companies holding UK property - will they become subject to UK corporation tax? 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; All about the withdrawal of the wear and tear allowance and how you now claim a deduction for capital costs incurred; When you can claim capital allowances and how to maximise your tax relief; How to buy UK property as a non-resident given the 2016 and 2017 changes; How to qualify for Entrepreneurs Relief on investment properties; 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 when renting out former private residences including principal private residence (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 PPR 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; Key tax structures for non-residents investing in UK property; 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; When property investors can be taxed on capital gains as income; Tax planning for non doms holding UK BTL property, including when to de-envelope and how to do it; IHT planning for BTL investors; And much more...

The Core Tax Annuals Extended Set includes 8 titles plus a fully searchable CD-ROM: Corporation Tax 2016/17 by Pete Miller, Satwaki Chanda and Donald Drysdale; Capital Gains Tax 2016/17 by Rebecca Cave and Iris Wunschmann-Lyall; Income Tax 2016/17 by Sarah Laing; Inheritance Tax 2016/17 by Mark McLaughlin and Iris Wunschmann-Lyall; Trusts and Estates 2016/17 by Iris Wunschmann-Lyall and Chris Erwood; Value Added Tax 2016/17 by Andrew Needham. PLUS: National Insurance Contributions 2016/17 by Sarah Bradford; Stamp Taxes 2016/17 by Ken Wright

A practical exploration of federal estate and gift taxation, the Estate & Gift Tax Handbook provides timely and effective advice on estate and gift tax practice and procedure, and is a useful resource for estate-planning practitioners, fiduciaries, attorneys, and others dealing with the complexities of the estate and gift tax system. Now, in one place, you can find all the information and tools necessary to arrange a person's affairs, both before and after death, to minimize the estate and gift tax burden and maximize wealth transfers through lifetime and testamentary giving. Written in concise, easy-to-understand language to demystify this complicated area of the law, the book is a valuable resource for readers approaching the subject from varied backgrounds and disciplines. The 2016 edition of the Estate & Gift Tax Handbook updates the volume to reflect all legislative, judicial and administrative changes to the wealth transfer tax laws that occurred in the past year. These changes are important for the estate planner when advising clients on strategies designed to minimize wealth transfer tax and when preparing documents such as wills, trusts, and federal income, estate and gift tax returns. Included in the 2016 Estate & Gift Tax Handbook are important IRS revenue rulings, forms and

publications, private letter rulings and IRS treasury regulations and significant developments from the federal courts including the U.S. Tax Court and the U.S. Courts of Appeal around the country.

Core Tax Annuals Full Set includes 6 Core Tax Annuals plus CD-ROM and are all fully updated to the latest Finance Act. Great value in-depth tax guides that cover all facets of UK taxation. This set of Core Tax Annuals are written by Bloomsbury Professional's leading UK tax authors. There is no compromise on content or quality, each book examines the latest legislation and tax developments in detail. User-friendly and accessible, they show how to apply the new 2016/17 tax opportunities to your clients' financial affairs. Full set includes: Corporation Tax 2016/17 Capital Gains Tax 2016/17 Income Tax 2016/ Inheritance Tax 2016/17 Trusts and Estates 2016/17 Value Added Tax 2016/17 PLUS a fully searchable CD-ROM containing the text from this year's titles plus content from the previous four years' editions.

Lawyerand's Desk Book is an extraordinary guide that you canand't afford to be without. Used by over 150,000 attorneys and legal professionals, this must-have reference supplies you with instant, authoritative legal answers, without exorbitant research fees. Packed with current, critical information, Lawyerand's Desk Book includes: Practical guidance on virtually any legal matter you might encounter: real estate transactions, trusts, divorce law, securities, mergers and acquisitions, computer law, tax planning, credit and collections, employer-employee relations, personal injury, and more - over 75 key legal areas in all! Quick answers to your legal questions, without having to search stacks of material, or wade through pages of verbiage. Key citations of crucial court cases, rulings, references, code sections, and more. More than 1500 pages of concise, practical, insightful information. No fluff, no filler. Just the facts you need to know. The Lawyer's Desk Book, 2016 Edition incorporates recent court decisions, legislation, and administrative rulings. Federal statutes and revised sentencing guides covered in this edition reflect a growing interest in preventing terrorism, punishing terror-related crimes, and promoting greater uniformity of sentencing. There is also new material on intellectual property law, on legislation stemming from corporate scandals, such as the Sarbanes- Oxley Act, and on legislation to cut individual and corporate tax rates, such as the Jobs and Growth Tax Relief Reconciliation Act. Chapters are in sections on areas including business planning and litigation, contract and property law, and law office issues.

[Copyright: e2b06bd76b6e872c81f380bb20a07db2](http://www.lawyerand.com)