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**Buy To Let
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landlords have
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**Capital gains
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their property

holdings. In this

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techniques that

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landlords can

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***include: A look
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deduction How
your deductions
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***you have an
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***planning for
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authors, this**

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on the tax issues,***

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***planning points
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September 2015
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domiciliaries can also

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avoid income tax and

capital gains tax as well

as inheritance tax. This

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overseas Anyone*

*returning to the UK after
a period of non-
residence Non UK*

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rule for non-doms from*

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the changes to the

remittance basis will

affect non UK

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Company losses

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*outline; Registration
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schemes; Other

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ers and employees;

Self-employed;

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tax;Part 9: HMRC

powers, penalties,

etc:HMRC powers,

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outline; Filing of forms; HMRC

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and domicile;

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individuals not

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*machinery leasing,
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borrower and lender

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under provincial
jurisdiction, with
the exception of
the Federal
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number of

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Provincial Acts that directly or indirectly influence how an effective Estate Plan can be designed. The impacts of the Provincial legislation and Income Tax Act must be correctly understood and

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can be applied to
other common
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territories,
excluding
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legal system is

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based on civil law and it is has significant differences from common law. The guide includes true life examples of where simple errors can have devastating effects on your Estate Plan. This guide illustrates

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2016 and
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Changes The
highest rate of
personal income
tax for 2016/2017
is 45%. However
the rate of tax a
company pays is*

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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.

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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

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*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

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covered include:

How Much Salary

To Pay In

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about the new

dividend rules

from April 2016

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*dividends after
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*company tax
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companies are
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of wills, estate
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*practitioners with
help and guidance
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and pitfalls that may be encountered in practice. The precedents have been carefully selected to deal in a straightforward fashion with common needs of clients. The book begins by looking

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*at the essential
legal framework of
wills, trusts and
taxation through a
combination of*

*detailed and
authoritative
commentary,
worked examples
and expertly
drafted*

precedents. It

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*then examines
specific topics
including:
transferable nil
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children, pilot
trusts, gifts, APR
and BPR,
obtaining the
grant, instruments
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*disclaimer,
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administering the
will, and tax
efficient*

*administration. Thi
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