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TOLLEY'S INTERNATIONAL TAXATION OF CORPORATE FINANCE

arrangements' (Corporation Tax Act 2009 (c 4), Ch 6, Part 6, updating earlier provisions in Finance Act 2005 (c 7)) The provisions established a deemed 'alternative finance return' under these arrangements, and required this amount to be treated in the same manner as interest for tax purposes, rather than as distributions (See Her

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PERSONAL INCOME TAX ITEPA 2003 54 Personal Service Companies deemed salary calculation 401, 403, 413-414 Termination payments NICA 2014 1,2 National Insurance Contributions Employment Allowance Miscellaneous V - IR35 Tolley® Exam Training CORPORATION TAX CHAPTER 1

11. Corporation tax and entrepreneurship

Sources: Tolley's Corporation Tax, various years Table 111 shows that the main rate of corporation tax has fallen only gradually during Labour's time in office; indeed, the 2007 Budget announcement of a reduction to 28% from April 2008 was the first main-rate change in ...

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04 Thomas Robinson - page 04 Call: 2003 Pensions Thomas acts across a wide range of pensions matters, on behalf of scheme trustees, scheme members, employers and bodies such as the PPF and Pensions Regulator He has advised on matters from the operation of section 67 of the Pensions Act 1995 and section

Tax benefits for ultra low emission vehicles

3 Value Added Tax (VAT) 31 VAT is a consumption tax that applies to the price of vehicles, their fuels and electricity Vehicles are subject to the standard rate of VAT (20%) regardless of their CO 2 emissions 32 Motorists are able to receive a grant towards the cost of a qualifying ULEV, through the Plug-in Car Grant and Plug-in Van Grant

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"An excellent advocate who commands a courtroom; he is ...

• 2003-2006 - Elected member of the Bar Council, Education and Training Committee, Young Barristers' Committee • 2000-2001 - Finals James is a contributor to Tolley's Insolvency Law Service James's practice also encompasses a broad range of company work, including in

BIOGRAPHY: Thomas Willett Donovan

international energy generation corporation for large scale roll out of Iraqi operations, in conjunction with the corporate establishment Tolley's Journal of Immigration Asylum and Nationality Law, vol 18, no 2, 2004 2003 - Juris Doctorate (JD), New York Law School, New York, NY