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# Tolleys Income Tax 2014 15 Main Annual

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premium, that premium is chargeable to tax as property income ITTOIA 2005, s276; ITTOIA 2005, s277 142 Accruals Basis In order to calculate the taxable property income profit, we apply the ...

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t the last count, in 2014-15, about 91,500 discretionary trusts were making a self-assessment tax return to HMRC More strictly, these should be referred to as trusts that pay tax at the special rate for trusts; however, in this article we will refer simply to discretionary trusts In total, these paid income tax ...

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Rebecca is the editor of Tolley's Practical Tax newsletter and of Sumption: Capital Gains Tax, both published by Lexis Nexis For Bloomsbury Professional she compiles: Tax Rates and Tables (Budget and Finance Act editions for each year), and is the joint author of: Capital Gains Tax 2014/15, and Capital Gain Tax ...

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