

# Tolleys Tax Cases 2005

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### David Martin - Tim's second edit

Tax law is becoming more and more complicated: Tolley's Tax Handbooks 2004-2005 are now over 11,000 pages long The Finance Act 2004, with 328 sections and 42 schedules, holds the record as the longest Finance Act ever And the aggregation of tax law is accelerating The complexity of tax law makes it difficult for ordinary

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• Tolley's Tax Cases • Tolley's VAT Cases • VAT Decisions Commentary • Tolley's Stamp Taxes 2005-06 • Tolley's Tax Guide 2006-07 • Tolley's Tax Planning • Tolley's Value Added Tax 2007 (First edition) • Tristram and Coote's Probate Practice • UK Outlook

### CHAPTER 14 INTRODUCTION TO PROPERTY INCOME

ITTOIA 2005, s264 Property income also covers income from such sources as shooting and fishing rights For instance, if a taxpayer owns some land which is let to a gun club for clay pigeon shooting, or if a taxpayer owns part of a river and sells fishing permits to anglers, such income is taxed as property income ITTOIA 2005, s266

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### TOLLEY'S TAX GUIDE 2014-15

Tolley's Tax Guide 2014-15 visit [www.lexisnexis.co.uk](http://www.lexisnexis.co.uk) or call 0845 370 1234 Excerpt from Chapter 20: 2005 when UITF 40 cases, the tax consequences of having adopted an invalid basis have to be corrected, often with interest

### Tolley's Tax Digest

Tolley's Tax Digest | Issue 124 | February 2013 Transactions in Securities 2 Section/Schedule The tax 42 Land transactions 43 Contract and

conveyance 44, 44A, 45, 45A, Sch 2A Options and rights of pre-emption 46 Exchanges 47 Chargeable interests 48 Chargeable and exempt transactions 49, Sch 3 Chargeable consideration 50-54, Sch 4

### **tolleys tax cases 2001 - elowelo.lgpfc.co.uk**

Jul 18, 2020 tolleys tax cases 2001 Posted By Anne Rice Publishing TEXT ID d22a7633 Online PDF Ebook Epub Library 10 Recent Tax Cases That Matter Tolley Tolley the vat tribunal referred the case to the cjeu which held cjeu case c 223 03 2006 stc 980 that the question whether

### **PRENAX**

Tolley's Tax Cases 2016 LexisNexis Butterworths ISBN: 9780754552741 Informa Law £14195 £37500 Tolley's Tax Cases is the only book of its kind to summarise all key court, Special Commissioners' and First-tier Tribunal decisions relevant to current direct tax legislation Concise summaries of over 2,800 tax cases span from 1875 to the

### **CHAPTER 15 PROPERTY INCOME - FURTHER ASPECTS**

Basic rate tax is applied to gross rents, less any tax deductible expenses paid by the tenant or letting agent out of the rental income Each year, the tenant/agent will also complete an annual return and submit it to HMRC The return is due by 5 July after the tax year and certifies the rents paid and the tax withheld

### **CHAPTER 1 TRADING INCOME AND THE BADGES OF TRADE**

ITTOIA 2005, s 5 A trade is defined as including "any venture in the nature of trade" As a "trade" is not fully defined in the legislation, the interpretation of what is meant by the term "trade" has been left largely to the Courts

### **TOLLEY'S CAPITAL GAINS TAX 2014-15**

Tolley's Capital Gains Tax 2014-15 visit [www.lexisnexis.co.uk](http://www.lexisnexis.co.uk) or call 0845 370 1234 2005, Sch 1A An individual is a 'long-term resident' in a cases will be considered on their merits (HMRC Capital Gains Manual

### **LENGTH OF TAX LEGISLATION AS A MEASURE OF COMPLEXITY**

3 Reference is made to Tolley's Tax Handbooks throughout this paper; equity and liabilities apply in each of these cases Part 4 is repetitious and runs to 14 pages as Act 2003, Income Tax (Trading and Other Income) Act 2005, and Income Tax Act 2007 17 Corporation Tax Act 2009, and Corporation Tax Act 2010 18 Taxation (International

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the tax legislation, the less likely it is that an individual can be familiar and feel comfortable with all of its provisions On first principles, tax law increases in length due to new tax law enactments each year exceeding the amount of material repealed Martin (2005) notes that this is in

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the trust, for tax purposes (see Chapter 5, Part 5, Income Tax (Trading And Other Income) Act 2005 (ITTOIA 2005)) Common examples where this legislation can apply include trusts from which the settlor or their spouse/civil partner can benefit, or trusts which provide income for the parent's (unmarried) minor children

**A MATTER OF GOODWILL O - Peter Rayney Tax Consulting**

In most cases, the shareholder would generally suffer a 25% and/or 306% effective tax rate on the net distribution (depending on their marginal tax bracket) HMRC will seek to apply the strict 'distribution' treatment where it considers that the goodwill was deliberately over-valued or there was intentional tax avoidance It is also likely

**Tolley's Company Law and Insolvency**

Tolley's Company Law and Insolvency Bulletin Editor Dr John Tribe Kingston University extending the cases where tax relief is available, the government hopes to promote a greater range of options Lara Okukenu, senior tax manager at decreased to the lowest annual total since 2005, but individual voluntary NEWS 2

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hands of a non-resident person is generally tax free under the disregarded income provisions (in ITA 2007 s813), even though the discount has a UK source In addition, the discount is tax deductible in any UK tax computations if the monies were raised for the purposes of a trade, for example, or a UK letting business (within ITTOIA 2005 s272)

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(2005) at 1 Palan n 14 above In many tax-haven jurisdictions non-resident banking activities are not subject to bank reserve requirements and they are taxed more lightly (if at all) See Palan n 14 above; Spitz & Clarke n 5 above at INT/7; A Ogley Tolley's tax havens: a practical guide to the

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Tolley's Practical Tax Newsletter Your Fortnightly Guide to the Latest Tax Developments 28 PTN 15, 121 20 July 2007 Corporation tax: online filing and HMRC's hunger for business data Corporation Tax: Online Filing Donald Drysdale CA CTA(Fellow) TEP a former KPMG tax partner, is assistant director of tax at ICAS and chairman of Tax Automation Ltd