



Client Briefings

Orders required by Friday 6 August 2010
Delivered to you w/e 3 September 2010



Passing on the family business

This briefing will consider the key issues involved in minimising capital taxes when passing on the family business or company.

Capital tax implications vary according to the method and timing of disposal. A summary of the different forms of disposal used including types of sale, transfer and gifts will be included.

A key practical issue is to ensure that tax saving opportunities are maximised by securing the reliefs available. Consequently the briefing will contain concise guidance regarding reliefs from CGT and IHT. In particular, this will include the availability of Entrepreneurs' Relief for CGT and Business Property Relief for IHT.

Home is where the laptop is

A guide to tax relief for home based workers

This briefing considers the tax relief position of expenses incurred by individuals who work at home. The rules differ considerably depending on whether you are self employed, as a sole trader or partner, or whether you are an employee, even an employee of your own company.

Practical advice on the type of costs which can be claimed will be included. Other related tax areas such as the treatment of travel expenses and capital gains tax implications are also covered.

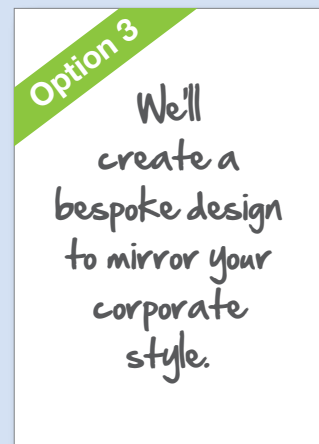
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