# TAX update

Thursday 6 November 2014 09:30 to 12:30hrs
Ramside Hall Hotel, Carrville, Durham DH1 1TD

**Objectives**

An essential update for all practitioners and staff involved with clients affected by tax issues, as well as tax specialists. This course aims to keep your technical knowledge up to date to comply with the ever-changing regulatory environment. The Government have changed the way in which tax law is being promulgated. We now get a March Budget with some detail but massive consultation to flesh out the proposals over the summer with a draft Finance Bill being issued near the time of the Autumn Statement. We will need to monitor the progress of this but clearly we must not forget the rest of the world of tax continues to evolve so this must be covered too. It must also look at the way it affects our work and the way we do it. The course is intended not only to alert you to regulatory changes, but to highlight points which can be used in practice.

**Content will include**

These courses aim to provide delegates with a practical and intensive review of developments over the last six months as well as changes likely to occur in the near future.

This course aims to cover the Budget and Finance Act 2014 proposals in particular:

* The consultation on proposed changes to pensions
* CGT payable on UK houses by non-residents and possible removal of PPR election
* Impact of the partnership and LLP anti-avoidance rules on business structures
* Implications of the increase in AIA to £500,000
* HMRC interpretation of the new statutory UK tax residence test

The course will also cover recent HMRC guidance and Tribunal and Higher Court decisions.

**Martyn Ingles** qualified as a Chartered Accountant in 1982 and has specialised in taxation ever since. His career combines lecturing, tax consultancy work throughout the UK and writing for the Tax Faculty TaxLine Technical Review and “Taxation” magazine.

**Lunch** from the Hotel Carvery is included for those booking this course and the **‘Accounts & Audit Update’** session in the afternoon.

**Credit/Debit Card Booking – Tel 01908 248159**

**Online Booking - £84.00 inc VAT, Retired/not employed £42.00 inc VAT at** [**www.icaew.com/northern**](http://www.icaew.com/northern)

**Postal Booking by cheque - £90.00 inc VAT, Retired/not employed £45.00 inc VAT**

Further information contact Joanne Lucking on 0191 300 0532 joanne.lucking@icaew.com

**\*I/we would like to attend the Tax Update course on Thursday 6 November 2014** (booking ref. DNORSEM141106) If paying for multiple attendees please insert thelead name below with details of others - name, organisation & membership number - overleaf

Name: Organisation:

E-mail: Tel:

Address:

 Postcode:

Institute Membership No. (if applicable): ⬜⬜⬜⬜⬜⬜⬜ Tick this box if you require a VAT Receipt ⬜

**I wish to reserve ….... place(s) at the above seminar. I enclose my cheque for £…………… payable to “NSCA”**