**TAX ASPECTS OF THE HOTEL & TOURISM INDUSTRIES**

Thursday 23October 2014
13:30 to 17:00hrs
Greenhill Hotel, Wigton CA7 8LS

**Tax aspects of the hotel & tourism industries:**

This half day course will benefit any tax practitioner who deals with tax compliance and planning for clients in this specific business sector and who is likely to have to advise on income or capital tax planning issues.

The course provides a review of the current UK tax regime applicable to such businesses and seeks to identify the specific compliance areas and planning opportunities and pitfalls relevant to this important businesses sector of the UK economy.

The course will cover:

* Compliance danger areas – PAYE, casuals, employed/self-employed issues, benefits issue for hotel workers
* Seasonal and cyclical tax issues and opportunities
* Capital allowances and areas of controversy
* Overlap with other businesses
* Capital taxation for property rich businesses
* Lettings businesses – IT/CGT and IHT regimes
* Compensation receipts from floods and similar disruptions
* Current hot topics and danger areas
* High risk clients and HMRC profiling techniques
* Buying and selling businesses – CGT regime for sales and gifts, the important reliefs

**Russell Cockburn** is an independent taxation consultant, author and lecturer. Formerly an Inspector of Taxes with a range of tax experience in HMRC he joined the wider tax/accountancy profession in 1987. In 1989 Russell established his own specialist taxation consultancy practice and heads up Bluebell House Consultants LLP, a tax consultancy and training partnership based in Cumbria. Russell has lectured all over the UK on tax as well as in diverse locations as far as Mauritius! Russell also writes on tax matters for a number of well known publications such as Taxation, Tolley’s Practical Tax, Planned Savings, The Tax Journal and Accountancy.

Credit/Debit Card Booking Tel 01908 248159

Online Booking - £84.00 inc VAT, Retired/not employed £42.00 inc VAT

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

Places can be reserved online at [www.icaew.com/northern](http://www.icaew.com/northern) or by completing the form below - for further information contact Joanne Lucking on 0191 300 0532 joanne.lucking@icaew.com

The event will include refreshments.

**I / We would like to attend Tax aspects of the hotel & tourism industries on Thursday 23rd October 14.**

If paying for multiple attendees please insert the lead 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”**