# Tax planning for directors and their companies

Tuesday 31 March 2015

13:30 to 16:30

Ramside Hall Hotel, Carville, Durham, DH1 1TD

There have been a number of changes in the last few years that have impacted on directors who are owner-managers of their own companies. The tax developments include at one end of the spectrum changes to the loans to participators legislation, and at the other the introduction of RTI reporting for PAYE. The tax burden on running a company car increases annually and there is also the question of how best to extract profits from the business.

This course will look at all of these aspects in detail and will provide sensible practical advice for you to pass on to your clients.

**Content will include:**

* Corporation tax developments for the very small company: donations to CASC’s; new COTAX filing process for companies; other CT developments
* Extracting the profits from the company: Basic premise for tax minimisation; how much salary? When to pay salary; dividends and reminder of the formalities; other methods of extraction – interest in 2015; personal tax issues including married allowance and how to do it!
* Other tax charges on the director: cars, phone, other benefits
* The director’s loan account: a complete study! Loans to participators post 2013; benefit in kind legislation; writing off loans; dealing with repayments; danger points
* Auto enrolment for the very small company – a 5 minute check of the issues.

**Rebecca Benneyworth BSc FCA MBE** is well known nationally for her enthusiastic and down to earth approach to tax. She has been a lecturer for in excess of 20 years, winning Tax Lecturer of the Year at the 2007 Taxation awards. She is Editor of Tax Adviser magazine and the Tolley’s Taxwise publications, consultant Editor on Tolley’s Income Tax and Tax Editor of AccountingWEB.

**Booking:**

**Credit/Debit Card – Tel (0)1908 248159**

**Online Booking -** £84.00 inc VAT, Retired/not employed £42.00 inc VAT at icaew.com/northern events

**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](mailto:joanne.lucking@icaew.com)

**\*I/we would like to attend PAYE, NIC & P11D update on Tuesday 31 March 2015.**

Name: Organisation:

E-mail: Tel:

Address:

Postcode:

Institute Membership No. (if applicable): ⬜⬜⬜⬜⬜⬜⬜

**RETURN TO: Joanne Lucking, ICAEW Northern, PO Box 101, Prudhoe NE42 9AQ**