WELCOME TO THE BLOOMSBURY PROFESSIONAL 2019 TAX AND ACCOUNTING CATALOGUE.

The pace of change in tax legislation shows no sign of slowing down or becoming less complex. We are very fortunate to be working with some of the most respected names in the tax world in producing our products, and I’m sure you will find interest in recent editions of some of our established annual titles as well as a range of excellent new editions and new titles to our portfolio this year.

In the last few months we have published new editions of a number of specialist titles including Julie Butler’s Tax Planning for Farm and Land Diversification, Venture Capital Tax Reliefs from David Brookes at BDO, our very popular A-Z of Business Tax Deductions, and, on the back of some important recent legislative developments, Robert Maas’s Taxation of Employments.

2019 will see the publication of a number of important new editions including a 2nd edition of the incredibly successful Buy-to-Let Property Tax Handbook. Other new editions of note are Practical Share Valuation 7th edition, Capital Allowances: Transactions and Planning 22nd edition, and with a new team of contributors from BDO lead by Andrew Crossman, a 16th edition of Property Tax Planning. Brand new this year on the back of the Criminal Finances Act new anti-money laundering legislation and the continuing tightening up on tax avoidance, is Law and Regulation of Tax Professionals.

We also have a range of authoritative titles dealing with all aspects of financial reporting for companies in the UK and Republic of Ireland preparing financial statements under Financial Reporting Standards 100 to 105.

Those involved with pension schemes will find the new edition of Practical Pension Scheme Accounting useful. Written by and expert team at Crowe LLP, this title has been updated in line with the recently revised Pensions SORP. The revised financial reporting standards issued as a result of the Financial Reporting Councils Triennial Review are reflected in new editions of Small Company Financial Reporting and Financial Reporting for Unlisted Companies in the UK and Republic of Ireland, both updated by Steve Collings of Leavitt Walmsley Associates.

All of these titles and more of course form part of our online packages which cater for firms of all sizes. You can read more about these elsewhere in this catalogue.

Dave Wright
Head of Tax and Accounting Publishing (UK)
david.wright@bloomsbury.com
Dear colleague

This year we have created separate catalogues for each of our four main businesses: Law; Tax and Accounting; Ireland and Scotland.

Within each you will find plenty of well-established and industry-leading titles as well as many new and exciting publications that we are delighted to bring to the market.

Unlike some of our competitors, our titles are written by practitioners: people dealing with clients every day and applying the latest regulation to resolve real issues.

In today’s uncertain climate it is important that the advice you give to your own clients is clear and practical: our titles help you to achieve that goal.

2019 sees us continue to develop our online services across the portfolio and if you have not already taken a look or trialled our online services I would urge you to do so. All four businesses have their own bespoke online services which can be scaled up from one to 1,000+ users.

Our publishing programme is constantly evolving and what you see within these pages is a snapshot of what is available in Spring 2019. To ensure you receive the very latest information on our titles and their availability you can sign up to a number of social media services via our website at www.bloomsburyprofessional.com/uk/.

I hope you enjoy perusing the catalogue.

Greg Kilminster
Managing Director

HOW TO ORDER

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Please note all prices and forthcoming publication dates are approximate only and subject to change
For details of our postage and packaging policy please see our website at www.bloomsburyprofessional.com
## Contents

**ONLINE AND DIGITAL PRODUCTS** ....4–12

**TAX** .............................................................. 13–26
- General Taxation .............................................. 13
- International Taxation ..................................... 17
- Property Taxes ................................................ 18
- Specialist Taxation .......................................... 20
- Tax and Financial Planning ............................ 22
- Taxes Management ......................................... 25
- Trusts and Estates .......................................... 25
- VAT and Customs Duties ............................... 26

**ACCOUNTING** ............................................. 27–28
- General Accounting ........................................ 27

**EVENTS** ..................................................... 29

**AUTHOR INDEX** .......................................... 30

**TITLE INDEX** .............................................. 31
Someone asked me the other day what I thought the most important trend in publishing had been over the last few years. So far as online is concerned, it was an easy question to answer. Undoubtedly the most notable trend over the last few years has been that more and more users are searching for and reading professional information on their smartphones.

Let me say from the outset that, as someone who was born in the middle of the last century, I still tend to think of the telephone, mobile or otherwise, as a device for making and receiving phone calls. In that, as in so many other respects, I am completely wrong, of course. A modern smartphone is as powerful as a desktop computer and, in this age of ultra high res screens, may even provide a better reading experience, even for these tired old eyes. I can still hear myself pontificating to some poor unfortunate a few years ago that I would never read a book on a mobile phone, the very idea was ridiculous. But here we are a few years later, and now my phone is my primary platform for reading, news, YouTube, LinkedIn and so on.

So, for readers who have yet to try Bloomsbury Professional’s online services on their mobile, I commend it to your attention. The mobile site is at the same location as the desktop version (www.bloomsburyprofessionalonline.com) and your current username and password will work there too. Obviously, on a palm-sized device we have to change the user interface a bit so you may find it somewhat unfamiliar at first, but the search box is still there at the top right of the screen and you should find the search speed whether on wi-fi or a decent mobile signal just as fast as the desktop site.

I suppose a perfectly valid question would be why would anyone want to read professional information on their phone? Many of us spend the greater part of the day at desks looking at computer screens which deliver some kind of information, verbal or numeric, to our aching eyes and minds. Why continue to read that stuff when you’re on the train, or in the bath, or out and about at any of those places where you might use your phone? I will duck answering the question directly but refer instead to a testimonial video that Colin Corrigan of Corrigan & Co made for our users in ICAEW regulated firms. Colin makes the point in the film that since the Bloomsbury Professional service had been made available to his firm, there had been a general rise in interest and learning across his users as they became more adept at finding answers for themselves. That was an extremely gratifying thing to hear. Some might say that one of the signs of a good reference work is the extent to which it catches your eye with something interesting unrelated to your original query. Whether it’s the copyright status of a certain kind of popular plastic shoe or whether or not it is possible to reclaim input tax on a wig (clue: search for “wild man”) those idle moments, waiting for a bus, or a friend, or just a break in the weather, may be enjoyably and divertingly spent on your mobile, reading the expert guidance on a myriad of technical subjects from Bloomsbury Professional’s unrivalled team of authors.

Steve Savory
Director of Product Management
Our leading online resource for tax and accountancy professionals

Bloomsbury Professional Tax Online gives you unrivalled access to our books, looseleafs and journals across all of our tax and accountancy practice areas.

With the ability to tailor your subscription to meet your exact business requirements, our online resource allows you 24/7 access to up-to-date and authoritative content from our experts in the field.

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- Employee Share Schemes
- HMRC Investigations Handbook
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- A-Z of Business Tax Deductions
- Venture Capital Tax Reliefs
- Trust Drafting and Precedents
- Parkers Will Precedents
- Personal Tax Planning
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- International Tax and Investment Service – Centre for International Legal Studies
- Nexia International Tax Handbook – Nexia International
- International Succession Laws – multi-authored
- Planning and Administration of Onshore and Offshore Trusts – multi-authored
- Principles of International Taxation – Lynne Oates

Tax Treaties

All in force UK Double Tax Treaties. All in force UK Tax Information Exchange Agreements.

The International Tax service gives you access to commentaries on a range of important areas of international tax law including:

- Implementation of transfer pricing rules in multinational companies.
- The OECD Base Erosion and Profit Shifting (BEPS) initiative.
- Taxation of cross border services.
- The principles governing employees working temporarily abroad.
- The Statutory Residence Test.
- Residence, nationality and discrimination in the EU.
- A comprehensive summary of available unilateral and treaty planning techniques to avoid US estate tax or UK inheritance tax for clients who are non-domiciliaries of the UK or US.
- Requirements for investment in a wide range of countries.
Financial Reporting for Smaller Companies

Provides practical and easy-to-follow advice from a range of financial reporting specialists, on the accounting and audit issues faced by companies and their advisers applying UK GAAP.

£600 + VAT for 1-3 users

Products

- Accounts and Audit of Limited Liability Partnerships
- The Bloomsbury Professional Tax Guide
- Financial Reporting for Unlisted Companies in the UK and Republic of Ireland
- Practical Guide to UK Accounting and Auditing Standards
- Practical Pension Scheme Accounting
- Small Company Financial Reporting
- UK Financial Statement: Presentation and Disclosure Requirements
- Companies Legislation
- Accounting Standards
- Auditing Standards

Other content included

- Auditing Standards: The full text of all International Standards on Auditing (UK and Ireland) issued by the Auditing Practices Board.
- UK Accounting Standards: The full and up-to-date text of all UK Financial Reporting Standards published by the Accounting Standards Board.
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- Illustrative financial statements for a range of different sized UK companies.
- Useful comparisons between existing standards and FRSs 100-102.
Norfolk and Montagu on the Taxation of Interest and Debt Finance

Provides an authoritative, pragmatic and accessible guide to the taxation treatment of interest and debt finance for both individuals and companies.

£1,650 (ex VAT) (single user)

Which key topics are covered?

• what constitutes interest and whether interest is yearly;
• withholding tax, the CRS, DAC and FATCA;
• the taxation of employment-related and close company loans (including the disguised remuneration rules);
• stamp tax, IHT, CGT and VAT treatment of interest and loans; and
• the taxation of repurchase and stock lending arrangements.

What have recent releases covered?

• the hybrid mismatch rules;
• the interest restriction;
• the pre, and post, 1 April 2017 loss relief rules;
• P2P lending;
• the 5 April 2019 loan charge;
• the OECD Multilateral Convention on Double Taxation Agreements;
• the Court of Appeal’s decisions on UK source interest in *Ardmore Construction v HMRC* ([2018] EWCA Civ 1438) and on QCB redenomination in *HMRC v Nicholas Trigg* ([2018] EWCA Civ 17);
• the Supreme Court’s decision on restitutionary interest in *Prudential Assurance Company v Commissioners for HMRC* ([2018] UKSC 39);
• the April 2018 IHT DOTAS hallmarks relating to debt finance;
• the decisions of the GAAR Advisory Panel relating to loan-based disguised remuneration schemes; and

What will forthcoming releases cover?

Future releases will cover the Supreme Court’s decisions on short interest in *Anthony Lomas v HMRC* and the CGT reorganisation provisions in *Hancock v HMRC*, as well as the Finance Act 2019.
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Guides you step by step to the most effective tax planning solutions for your client, providing everything you need to implement the advice.

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Simply select the area where planning is required, answer a few yes/no questions and the software will lead you to the best tax planning solution for your client, providing you with step-by-step guidance on how to put the solution into practice.

**What practical assistance does the service offer?**

Once you’ve arrived at a solution, Tax Planner Interactive provides you with:

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- An automatically generated, customisable client letter which outlines the proposed tax planning
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- Numerous useful links to HMRC guidance, forms and relevant case law
- A list of tips and traps to make sure you successfully implement the planning and avoid any problems or common pitfalls
- Legislation and guidance

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**VAT on Construction, Land and Property**

A detailed and practical guide to VAT law and practice applying to construction, land and property matters in the UK and Isle of Man for advisers and businesses alike.

£1,400 (+VAT) single user

**Which key topics are covered?**

Detailed chapters cover major topics such as the option to tax, TOGCs and residential projects but even the most obscure provisions and reliefs are also addressed in this unique resource. More general aspects of the tax, such as time and place of supply, partial exemption and the capital goods scheme, and the disclosure rules for ‘schemes’ are closely examined from a real estate perspective.

**What material is included in each release?**

Commentary is interspersed with extracts from HMRC guidance, case law summaries and examples, providing even the most knowledgeable reader with reminders of exactly what HMRC said in 2005 or the name of that Latvian case from last year. Material is generally retained until it is four years out of date (and consequently out of time for any assessment or back-claim) but a useful annex gives an historic overview for those who need it.
My client has a capital allowances query. Where can I find the information to support the work I do?

Go to Google and search for "Bloomsbury Professional Tax Capital Allowances".

2,000 results

155 results for "capital allowances transactions and planning"

7 results for "capital allowances transactions and planning solar panels"

1 result for "capital allowances transactions and planning solar panels" - Statute – Eligible Expenditure

Got it!

Allowances in Chapter 14: Plant: system of allowances
Capital Allowances: Transactions and Planning: 2018/19
**GENERAL TAXATION**

**Accounting Principles for Tax Purposes**

*Sixth Edition*

*James Lole*

Provides an accessible introduction to the accounting rules relevant to tax computations in the UK. As the overlap between tax and accounting rules continues to grow, but accounting rules themselves change, it is ever more important for tax practitioners to have a sound grasp of how the world of accounting works and is changing. This title is written for tax practitioners who wish to gain a better understanding of accounting rules in the UK, how these are applied in different circumstances to a set of financial statements and what the resultant impact on the taxable profit is. The starting basis for tax computation for a business for either income tax or corporation tax is a set of accounts prepared in accordance with financial reporting standards.

Includes coverage of several developments and amendments to the new UK GAAP framework and the standards themselves.

*James Lole* is a freelance financial reporting and auditing technical consultant, trainer and author and his specialism lies in providing commercially-focused technical support on financial reporting, auditing and ethical matters.

9781526503978
Feb–18 | Paperback | 480pp | £110

Readership: Tax practitioners, general practitioners with some involvement in the tax affairs of their clients, students studying for professional exams

Jurisdiction: UK

**A-Z of Business Tax Deductions**

*Second Edition*

*Annette Morley and Nicola Moore*

Provides clarity in areas where there is doubt as to the deductibility for tax purposes of particular expenses incurred by a business, such as unincorporated businesses, operated by sole traders, partnerships and limited liability partnerships.

Structured in an easily navigable A-Z format, all business areas covered are quickly identifiable. Legislative references, summaries of key cases and HMRC guidance help the reader to understand possible allowances and allowable deductions in situations where there may be some ambiguity.

Important legislative changes:
- Loan interest relief restriction for residential property businesses (F(No 2) Act 2015 and FA 2016);
- Property business deductions: Replacement of domestic items/abolition of wear and tear allowance (FA 2016);
- Calculation of profits of trades and property allowances (Finance (No 2) Act 2017);
- Trading and property allowances (Finance (No 2) Act 2017).

*Annette Morley* is an experienced adviser in corporate and personal tax, in capital taxes and overseas tax issues, working extensively throughout the South and South West of the UK. *Nicola Moore* has more than 25 years’ experience as a Chartered Tax Adviser and Chartered Accountant, and runs a tax practice advising small businesses and professional firms from an office based in West Dorset.

9781526507310
Aug–18 | Paperback | 424pp | £110

Readership: Tax practitioners and accountants with sole traders and partnerships on their books

Jurisdiction: UK

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**Bloomsbury Professional Capital Gains Tax 2019/20**

*Rebecca Cave, Iris Wünschmann-Lyall and Chris Erwood*

Examines the current legislation and HMRC guidance in a clear, comprehensive style and is invaluable for all those who deal with capital gains tax on a regular basis.

Covers: Recent developments in CGT; Computation of gains and losses and special rules for particular assets; CGT for partners and partnership assets; CGT in the periods immediately before and after death; CGT payable by trusts; Charges for non-domicile or non-resident taxpayers and overseas gains; Corporate gains, SSE, group reliefs and disincorporation relief; Land and property; Main residence relief; Entrepreneurs’ relief; Investors’ Relief; Hold-over relief for gifts; Roll-over relief for business assets; Relief on incorporation of a business; SEIS, EIS and social investment relief (SITR); Relief for losses on loans to traders and on disposal of shares; Transfer of shares to Employee Ownership Trust; CGT planning and anti-avoidance rules.

*Rebecca Cave* FCA, CTA, MBA, is an experienced tax writer specialising in the tax affairs of small and medium-sized businesses. *Iris Wünschmann-Lyall* is a solicitor and specialises in estate planning, trusts, probate and tax related ethical matters. *Chris Erwood* is a qualified associate of both the Chartered Institute of Taxation and STEP.

9781526509091
Jun–19 | Paperback | 640pp | £90

Readership: Tax practitioners, accountants, tax payers, solicitors, financial advisers

Jurisdiction: UK

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**Bloomsbury Professional Corporation Tax 2019/20**

*Pete Miller and Satwaki Chanda*

Outlines the principles and practices of corporation tax for most UK companies. The commentary is supported by practical examples, relevant cases and sections of the legislation. Tax planning suggestions and cost cutting ideas are provided.

Up to date with changes to legislation announced in Finance Act 2019.

Covers: Introduction to corporation tax; Trading income; Capital allowances (plant and machinery); Trading losses; Groups; Investment business; Property investment; Business Premises Renovation Allowances; The Construction Industry Scheme; Close companies and connected issues; Loan relationships; Intangible fixed assets; UK Patents Box: Research and development; Creative sector tax reliefs; Chargeable gains; Reinvestments and amalgamations; Distributions; Foreign matters; Transfer pricing; Self-assessment; Rates and payment of corporation tax; Self-assessment penalties; HMRC powers; Accounting and tax; The year end.

*Pete Miller* is a business tax adviser with his own practice. *The Miller Partnership*, and an experienced tax writer and trainer. *Satwaki Chanda* is a tax lawyer and an experienced writer.

9781526510020
Jun–19 | Paperback | 640pp | £90

Readership: Tax advisers, accountants, finance directors, company secretaries

Jurisdiction: UK
The book is designed to provide a clear, concise reference to all aspects of income tax law and practice, with cross-references to legislation, case law, and other source material. Coverage includes devolved Scottish and Welsh income tax regimes. It provides a practical overview of income tax in the UK and covers the day-to-day issues most frequently encountered by tax practitioners, explaining in straightforward terms what the law means in practice. Worked examples are used throughout to aid understanding.

Covers: The UK tax system; Income tax compliance; Savings and investments; Pensions and benefits; Employment; Self-employment; Property income; Trusts and estates; Non-residents; Planning checklists.

Sarah Laing is a Chartered Tax Adviser, having worked for both small and Big 4 firms. An established writer, she has contributed to a range of highly regarded tax publications.

9781526509826  |  Jun-19  |  Paperback  |  680pp  |  £90

Readership: Tax advisers, accountants, company secretaries, HR advisers
Jurisdiction: UK

**Bloomsbury Professional Inheritance Tax 2019/20**

Mark McLaughlin, Chris Erwood and Iris Wünschmann-Lyall

Guides you step-by-step through the complexities of this increasingly difficult area of tax. It starts with the basic rules and principles before looking at topics in more depth, including lifetime transfers, gifts with reservation of benefit, settled property, and the various exemptions and reliefs including business and agricultural property relief. Whatever your level of expertise and experience, this book should be a valuable asset to your practice.

This edition is packed full of practical features including worked examples, precedents, and common-sense know-how.

Mark McLaughlin is a consultant with his own practice. Mark McLaughlin Associates Ltd. Iris Wünschmann-Lyall is a solicitor and specialises in estate planning, trusts, probate and tax related matters and is a registered Trust and Estate Practitioner. Chris Erwood is a qualified associate of both the Chartered Institute of Taxation and STEP.

9781526509864  |  Jun-19  |  Paperback  |  688pp  |  £90

Readership: Tax advisers, accountants, private client solicitors, financial advisers
Jurisdiction: UK

**Bloomsbury Professional Tax Annuals 2019/20: Full Set**

Multi-authored

Detailed commentary on the principle UK taxes, written by a respected range of expert authors. Updated in line with Finance Act 2019, as well as recent case decisions and newly issued HMRC Guidance. Each title has numerous examples to back up the commentary, as well as Signposts at the beginning of each chapter to help users find the key points quickly.

Full set includes:
- Corporation Tax 2019/20
- Capital Gains Tax 2019/20
- Income Tax 2019/20
- Inheritance Tax 2019/20
- Trusts and Estates 2019/20
- Value Added Tax 2019/20
- National Insurance Contributions 2019/20
- Stamp Taxes 2019/20

Updated in line with Finance Act 2019 as well as recent case decisions and guidance from HMRC.

9781526510297  |  Jun-19  |  Pack  |  £400

Readership: Tax advisers, accountants, financial advisers, students studying for professional qualifications
Jurisdiction: UK

**The Bloomsbury Professional Tax Guide 2017/18**

The TACS Partnership

9781526501899  |  Nov-17  |  Paperback  |  984pp  |  £70

Find out more at www.bloomsburyprofessionaltax.com
Bloomsbury Professional Trusts and Estates Tax 2019/20
Iris Wünschmann-Lyall and Chris Erwood

The book adopts a compliance-based approach, though within its pages are numerous suggestions both for mitigating tax liabilities and for simplifying the administration involved in trusts and deceased estates. The book deals only with UK-resident trusts. The taxes covered are income tax, capital gains tax, inheritance tax and stamp duties (including stamp duty on shares and stamp duty land tax on land).

It is structured so that it deals in turn with the tax aspects of: starting a trust; running a trust; ending a trust; disabled trust; and deceased estates.

Iris Wünschmann-Lyall is a solicitor and specialises in estate planning, trusts, probate and tax related matters and is a Registered Trust and Estate Practitioner.

Chris Erwood is a qualified associate of both the Chartered Institute of Taxation and STEP.

9781526509987
Jun-19 | Paperback | 464pp
£90

Readership: Tax advisers, private client lawyers, financial advisers, student studying for professional exams, trustees

Jurisdiction: UK

Bloomsbury Professional VAT 2019/20
Andrew Needham

A clear and well structured guide to the complex VAT rules and regulations. Numerous planning points and common pitfalls are highlighted, and a large number of relevant key tribunal and court decisions are included for reference.

Split into three sections:
What you must know: Including an outline of the system, VAT groups and returns, registration, charge and supply issues, what is reduced and zero rated, exceptions, credit notes and record keeping.
What you might need to know: Covers exports, imports, removals and acquisition of goods, partial exemption, Intrastat returns, partial exemption and the recovery of foreign VAT.
Special situations: Includes information on joint ventures, second-hand goods and retail schemes, annual accounting, cash accounting, flat rates, assessment and VAT penalties.

Andrew Needham BA CTA of VAT Specialists Limited.
9781526509949
Jun-19 | Paperback | 912pp
£90

Readership: Tax advisers, private client lawyers, accountants, business owners/finance teams

Jurisdiction: UK

Online Product
Bronze Tax Service

See page 5 for more information

Buy-to-Let Property Tax Handbook
NEW EDITION
Second Edition
Multi-authored

"In my opinion this will become the go-to reference for accountants with clients in this sector. Get a copy and see why for yourself." Tony Margaritelli, ICPA Chairman (review of a previous edition).

Following the sequence from the commencement to the cessation of the residential rental property business it covers the taxation issues that might apply and offers guidance on the legal aspects of buying and selling a BTL property, as well as landlord obligations to tenants.

Updated to include:
- The ‘cash basis’ measure for small unincorporated property businesses, and the £1,000 property (and trading) allowance (F(No 2)A 2017)
- Changes to landlords’ circumstances: IHT and UK residential property held by overseas structures (F(No 2)A 2017)
- Corporation tax: carried forward losses and loan interest relief restrictions (F(No 2)A 2017)
- SDLT: increased rates on additional dwellings (FA 2018) and the new Land Transaction Tax in Wales
- Finance Act 2019 changes: Territorial scope of corporation tax and CGT (including payments on account) for non-UK residents, individuals and companies
- Rent-a-room relief
- SDLT periods for delivering returns and paying tax
- CGT reporting and payment on account obligations for UK residential property gains UK residents.

9781526509420
Jul-19 | Paperback | 536pp
£120

Readership: Tax advisers, accountants, solicitors, property consultants

Jurisdiction: UK
ONLINE PRODUCT

Gold Tax Service
See page 6 for more information

Hamilton on Tax Appeals
Second Edition
Penny Hamilton
9781784510190
Dec-16 | Paperback | 936 pp |
£120
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National Insurance Contributions 2019/20
Online Product
Sarah Bradford BA (Hons), FCA, CTA (Fellow)
Outlines how and when contributions are due, how liabilities are calculated and what can be done legitimately to minimise them. This new edition covers the various contributions using a practical class-by-class format. Together with worked examples, extensive cross-referencing and clear indexing, it enables you to find the answers to your queries quickly and easily.
Sarah Bradford BA (Hons) ACA CTA (Fellow) is the director of Writetax Ltd, a company providing technical writing and consultancy services on tax and National Insurance.
9781526510259
Jun-19 | Paperback | 424 pp |
£110
Readership: Accountants, tax advisers, employees, NIC specialists, in house finance and HR teams, payroll advisers
Jurisdiction: UK

Partnership Taxation 2018/19
Online Product
David Whiscombe
Expert guidance on the planning points and pitfalls to be aware of when considering the taxation of partnerships, including LLPs. Includes a range of examples to illustrate key points and appendices containing a useful table of the penalties that may apply to partnerships, and an illustration of the main clauses in a partnership agreement that have a taxation effect.
Brought up to date with Finance Act 2018 as well as providing full analysis of the effects of the legislation on partnership taxation (Finance (No.2) Act 2017) concerning:
Profit sharing arrangements between partners;
Reporting requirements and who is to be treated as the partner in various circumstances.
Also includes updates on:
Partnership returns; SDLT and partnerships;
Commentary on the use of partnerships in tax avoidance arrangements including how the Accelerated Payment Notice regime operates in the context of partnerships.
David Whiscombe CTA (Fellow), Former HM Inspector of Taxes, Barrister (unregistered).
9781526507396
Jul-18 | Paperback | 448 pp |
£120
Readership: Tax practitioners, general accountants with some partnerships as clients, law firms offering services to partnerships, MDs/MDs in partnerships
Jurisdiction: UK

ONLINE PRODUCT

Platinum Tax Service
See page 7 for more information

Revenue Law: Principles and Practice
Thirty-Seventh Edition
General Editors: Anne Fairpo and David Salter
This title has been used as a ‘go to’ reference source for undergraduate students on business and finance courses for the past fifteen years. It provides readers with an understanding of the law relating to all areas of UK taxation with extensive cross-references to HMRC guidance, tax legislation and relevant case summaries, and includes chapters on the impact of EU law, and Human Rights and Taxation.
The new edition is updated in line with Finance Act 2019, including changes to the law around stamp duty land tax, capital allowances, and UK property income of non-UK resident companies.
Anne Fairpo, CTA (Fellow) is a barrister at Temple Tax Chambers. David Salter LLB (Hons) is an Emeritus Reader at the University of Warwick
9781526511126
Sep-19 | Paperback | 1936 pp |
£140
Readership: Undergraduates studying for business and finance qualifications, general accountancy practitioners
Jurisdiction: UK

ONLINE PRODUCT

Silver Tax Service
See page 5 for more information

Tax on Transactions
Each chapter addresses the full range of tax issues and how they interact, noting relevant commercial and legal matters. Many chapters are accompanied by timetables, checklists, and other useful reference material. Subjects covered include selling businesses, employee shares, pension planning, property transactions, tax planning within the family, partnership tax planning and attracting business finance. It will ensure you always have the latest advice, guidance, and key information to hand.
9781845928346
Looseleaf | £540
Readership: Accountants, tax practitioners and students
Jurisdiction: UK
Tax Rates and Tables 2019/20: Budget Edition
Rebecca Cave
“…this was a great piece of work…Seriously, this book will get used so often through the year.” Accounting Practice Magazine (review of a previous edition).

Provides comprehensive, post-Budget coverage of the new revised tax rates, allowances and reliefs, following the October 2018 Budget. Also contains commentary throughout to help with understanding and includes devolved Scottish and Welsh Taxes.

Rebecca Cave is a chartered accountant and chartered tax adviser, whose primary role is tax policy editor at AccountingWEB.

9781526509383
Jan-19 | Paperback | 280pp | £25

Readership: Tax advisers, general accountancy practitioners, company secretaries, finance directors
Jurisdiction: UK

INTERNATIONAL TAXATION

Booth and Schwarz: Residence, Domicile and UK Taxation
Twentieth Edition
Jonathan Schwarz
For nearly 30 years, this work has provided authoritative, in-depth guidance on the law of residence, including most recently the Statutory Residence Test.

Covers the following updates:
- Detailed analysis of the changes deemed domicile rules, changes to remittance basis and overseas companies with UK residential property which now come under scope of IHT;
- Coverage of further amendments to deemed domicile for capital gains tax and income tax, in line with the Finance 2017-19 Bill and reflect further changes as a result of the Finance Act 2018;
- Structured to allow the reader to grasp quickly the key underlying concepts of residence, domicile and the related determinants of international taxing jurisdiction for individuals, companies and other entities recognised for tax purposes;
- Updated coverage of the OECD Multilateral Instrument regarding dual residence of persons other than individuals;
- Commentary on important new case law is also included.

Jonathan Schwarz FTII is a Barrister at Temple Tax Chambers.

9781526506160
Apr-18 | Paperback | 384pp | £150

Readership: Tax practitioners, lawyers, under-graduate and post-graduate students with an interest in international taxation
Jurisdiction: International

Corporate Residence
David Hughes
9781847663696
Oct-13 | Paperback | 302pp | £140

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Global Transfer Pricing: Principles and Practice
Fourth Edition
John Henshall
In recent years, transfer pricing has become a key feature of tax management for multinationals and tax authorities alike. This book provides a straightforward introduction to this complex area, offering an overall understanding of transfer pricing as it is practised today.

John Henshall has 30 years’ experience in international taxation and for the past 12 years he has been a transfer pricing partner at Deloitte.

9781526511218
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Readership: Finance and tax advisers, in particular in-house finance and tax managers/directors and accountants
Jurisdiction: international

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NEW EDITION
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Lynne Oats, Angharad Miller and Emer Mulligan

The book provides a clear introduction to international taxation and presents its material in a global context, explaining policy, legal issues and planning points central to taxation issues. It uses examples and diagrams throughout and offers more in-depth material on many important areas of the subject. Fully updated to cover all new tax legislation and developments in light of the OECD BEPS project implementation including:
US Tax reform package: Tax Cuts and Jobs Act;
The OECD Base Erosion and Profit Shifting implementation;
Implementation of transfer pricing documentation and country-by-country reporting;
multilateral instrument implementation;
Changes to the OECD Model treaty introduced in 2017.
Further developments in European direct taxation including the transparency package, directives on anti-tax avoidance and the common corporate tax base and state aid cases.
Lynne Oats PhD is Professor of Taxation and Accounting at the University of Exeter Business School, Angharad Miller PhD, FCA, CTA, formerly Senior Lecturer in Taxation at Bournemouth Business School. Emer Mulligan PhD, AITI is Lecturer in Taxation and Finance, National University of Ireland.
9781526510396
Sep-19 | Paperback | 904pp
£120
Readership: Lawyers, tax practitioners and accountants advising on international tax issues; students, especially those studying for the CIOT ADIT
Jurisdiction: International

Property Taxes
Buy-to-Let Property Tax Handbook
NEW EDITION
Second Edition
Multi-authored
9781526509420
Jul-19 | Paperback | 536pp
£120
See page 15 for more information

Capital Allowances: Transactions and Planning 2019/20
Twenty-Second Edition
Martin Wilson and Steven Bone

Essential for practitioners with clients who are incurring capital expenditure on property and aims to save taxpayers money by helping them to maximise legitimately capital allowances and related tax reliefs on a wide range of commercial transactions. With a unique transaction-based structure, this book guides you through the practical realities of a claim.
Key developments from the Finance Act 2019 include:
• New Structures and Buildings Allowance (SBA)
• Annual investment allowance (AIA) increase to £1 million:
• Abolition of some environmental enhanced capital allowances:
• Reduction in the special rate of plant and machinery allowances.
Case law:
• Senex Investments Ltd v HMRC [2015] UKFTT 0107 (TC)
• Paul Telfer v HMRC [2016] UKFTT 614 (TC)
• SSE Generation Limited v HMRC [2018] UKFTT 416 (TC)
Martin Wilson and Steven Bone of The Capital Allowances Partnership Ltd.
9781526511171
Jul-19 | Paperback | 624pp
£140
Readership: Accountants, lawyers, commercial property conveyancing practitioners, businesses and investors incurring capital allowances, anyone contemplating a significant commercial purchase of assets
Jurisdiction: UK
Private Residence Relief

**Julian Hickey**

Explains how the relief works, the conditions of its use and where the relief may be restricted. It defines ‘residence’ and ‘permitted area’ and gives practical guidance on how and when to make a claim in main residence elections. It describes how the relief can be measured, explains actual and deemed periods of occupation and the impact of lettings relief. Other uses of a residence are considered, for example for business purposes, as a property let, for adult care and dependent relatives and in relation to employer purchases.

The claiming of private residence relief by trustees and personal representatives is also discussed, as is the effect on the relief from transfers of property in the event of marriage, separation and divorce. It examines all these aspects of private residence relief against the backdrop of legislative developments and case law, using case studies and worked examples to illustrate planning points.

*Julian Hickey is a barrister at Temple Tax Chambers.*

97815265505125

Feb–20 | Paperback | 360pp

£100

Readership: Tax advisers, general practitioners, lawyers with an interest in tax law

Jurisdiction: UK

Property Taxes 2019/20

**Robert Maas**

Explains the law clearly, with a focus on key issues such as the distinction between dealing transactions and investment transactions, and includes all relevant taxes, including council tax and landfill tax. It enables tax practitioners to find the answers to their property tax planning questions quickly and to keep their clients’ tax liabilities to a minimum.

The structuring of property transactions is one of the most difficult areas of tax planning, with each transaction needing to be considered individually. The structure of any transaction is almost always influenced by the requirements of several parties. The VAT element is extremely complex and structuring the transaction in even slightly different ways will give a vastly different VAT result.

*Robert Maas FCA FII, PIIT, TEP is a tax consultant at CBW Tax.*

9781526508768

Jun–19 | Paperback | 1416pp

£160

Readership: Tax practitioners, accountants, property owners and developers

Jurisdiction: UK

Stamp Taxes 2019/20

**Ken Wright**

Covering stamp duty land tax, stamp duty and stamp duty reverse tax, it looks at scope and calculation, exemptions and reliefs, procedure and administration, and appeals and disputes. It also looks at planning considerations and likely pitfalls in common transactions.

The aim of this title remains to help the tax-literate non-specialist: understand the basic ideas and concepts; deal confidently with straightforward matters; and recognise when specialist input is needed.

To this end, examples, checklists and tables have been included, together with cross-references to legislation, tax cases and HMRC guidance wherever they are expected to be helpful. There are separate sections covering the Scottish and Buildings Transaction Tax and the Welsh Land Transaction Tax.

*Ken Wright was previously an Executive Director- Business Advisory with Ernst and Young LLP, specialising in Stamp Duty Land and Buildings Transaction Reserve Tax and Land and Buildings Transaction. He is now Group Manager at John Menzies plc.*

9781526510068

Jun–19 | Paperback | 528pp

£110

Readership: Tax advisers, accountants, lawyers, owners of property businesses, students studying for professional qualifications

Jurisdiction: UK

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SPECIALIST TAXATION

Agricultural, Business and Heritage Property Relief
Seventh Edition
Chris Erwood

An expert guide to the rules of inheritance tax relief for business, farm, woodland and heritage property.

It covers topics and questions such as: What constitutes agricultural property? What is treated as business property? The definition of woodland; The types of property that attract heritage relief; How reliefs interact; How reliefs may be lost; Valuable planning ideas; Specific specialist subjects such as holiday lettings, horses, Lloyd’s underwriters, heritage maintenance funds and the treatment of royalties of deceased composers.

New to the seventh edition: Updated commentary on new HMRC guidance on heritage tax reliefs following Finance Act 2016; More detail on investment versus non-investment; Additions to the unquoted shares list; Green v HMRC [2015] UKFTT 334 regarding business property relief on furnished holiday lettings.

Chris Erwood is a qualified associate of both the Chartered Institute of Taxation and STEP.

9781526503763
Feb-18  |  Paperback  |  592pp  |  £110
Readership: Tax practitioners, accountants, lawyers, financial advisers, wealth managers
Jurisdiction: UK

Norfolk and Montagu on the Taxation of Interest and Debt Finance
Gerald Montagu

This leading looseleaf provides an authoritative, pragmatic and accessible guide to the taxation treatment of interest and debt finance for both individuals and companies.

The expert advice within this text is invaluable in a wide range of day-to-day scenarios, such as: Advising a private client from an income tax, CGT or IHT perspective in relation to a borrowing or debt investment; Determining whether interest has a United Kingdom source; Restructuring the borrowings of a group of companies; Considering whether a compensation payment could be subject to withholding tax; Understanding the approach taken by the courts to “deeming” provisions and “purpose” tests; Consulting commentary on repealed provisions when considering how to respond to a “follower notice”.

9781845928537
Looseleaf  |  £730
Readership: Accountants and tax practitioners
Jurisdiction: UK

EMI Share Options: The Complete Guide
David H J Cohen

9781780432540
Aug-13  |  Paperback  |  230pp  |  £65
Find out more at www.bloomsburyprofessionaltax.com

Guide to the Tax Treatment of Specialist Occupations
Fourth Edition
Keith M Gordon

9781847669414
Jun-12  |  Paperback  |  390pp  |  £95
Find out more at www.bloomsburyprofessionaltax.com

Research and Development Tax Reliefs (NEW EDITION)
Third Edition
Maria Kitt

Provides a completely up-to-date guide to claiming UK R&D tax reliefs and a valuable summary of the opportunities open to innovative companies performing R&D. Practical examples and up to date tables provide a guide to maximising the reliefs claimed, and also explain how to implement a claim in practice.

Includes the following:
Real life case studies illustrate how the relief can be applied;
Recent cases dealing with R&D claims summarised;
Updated guidance on R&D and State Aid;
Commentary updated in line with Finance Act 2018.

Maria Kitt is a corporate tax partner at Tax Insight UK and has advised companies on R&D tax reliefs since the legislation was first introduced in 2000.

9781526507273
Jul-18  |  Paperback  |  384pp  |  £115
Readership: Tax practitioners and lawyers dealing with companies eligible for research and development tax reliefs, financial directors and owners in businesses eligible for a claim
Jurisdiction: UK

ONLINE PRODUCT

Norfolk and Montagu on the Taxation of Interest and Debt Finance
See page 10 for more information

Research and Development Tax Reliefs (NEW EDITION)
See page 10 for more information
Tax on the Termination of Employment
Third Edition
Donald Pearce-Crump
9781780430072
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Anne Fairpo
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David Southern
9781780438917
Jan-17 | Paperback | 720pp
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Taxation of Loan Relationships and Derivative Contracts – Supplement to the 10th edition
David Southern
This is a supplement to the 10th edition of Taxation of Loan Relationships and Derivative Contracts which published in January 2017.
The Supplement ensures the commentary is up to date with the following important legislative changes that have been introduced since the publication of the 10th edition:
Restrictions on interest deductibility contained in Finance (No 2) Bill 2017;
Restrictions on carry forward of trading losses contained in Finance (No 2) Bill 2017;
Implementation of BEPS.
In addition there will be a new chapter dealing with transfer pricing.
David Southern is a barrister at Temple Gardens Tax Chambers and specialises in corporate finance.
9781526507068
Apr-19 | Paperback | 80pp
£50
Readership: Tax advisers, lawyers with an interest in taxation, under graduate and post graduate students studying tax
Jurisdiction: UK

Venture Capital Tax Reliefs
Third Edition
David Brookes
Provides an overview of the major investment schemes effecting capital tax reliefs including the Enterprise Investment Scheme (EIS), Seed Enterprise Investment Scheme (SEIS) and Venture Capital Trusts (VCTs).
It gives an overview of the schemes, outlines the investment reliefs available and how they work, as well as the qualifying conditions which must be met by investors. It also guides the reader through the process of reducing or withdrawing from the reliefs, as well as advising how to defer reliefs or dispose of the investment.
David Brookes of BDO LLP.
9781526502452
Jun-18 | Paperback | 272pp
£130
Readership: Tax practitioners, lawyers, general accountancy practitioners, students studying for professional exams
Jurisdiction: UK

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David Southern
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9781780438917 Taxation of Loan Relationships and Derivative Contracts 10th edition
9781526507068 Supplement to the Taxation of Loan Relationships and Derivative Contracts 10th edition
The supplement updates key parts of the 10th edition in line with some important measures bought in by Finance (No.2) Act 2017 including the restrictions on interest deductability and restrictions on carry forward of trading losses.
Updated in line with Finance Act 2019.
David Southern is a barrister at Temple Gardens Tax Chambers and specialises in corporate finance.
9781526507143
Apr-19 | Pack
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Readership: Tax advisers, lawyers with an interest in taxation, under graduate and post graduate students studying tax
Jurisdiction: UK

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Tax

TAX AND FINANCIAL PLANNING

Capital Gains Tax Reliefs for SMEs and Entrepreneurs 2017/18

Chris Williams and Satwaki Chanda
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Seventh Edition

Mark Ife

Provides a comprehensive review of the key issues and techniques needed to create and operate share plans. It includes, in particular, guidance on the impact that events such as grants, exercises, takeovers, share capital variations and cessations of employment have on the operation of share schemes.

Includes new coverage of the final report and recommendations from the Executive Working Group to rebuild trust in executive pay structures in the UK and the Investment Association guidelines which take into account this report, the new EU Market Abuse Regulation following the abolition of the UK Listing Authority Model Code, updated guidance on tax-advantaged share plans and social security treatment on internationally mobile employees.

Mark Ife is a Partner at Herbert Smith Freehills LLP specialising in remuneration and incentives.
9781526501202
Mar-18 | Paperback | 472pp | £120
Readership: Legal practitioners, tax advisers, remuneration advisers, HR executives, finance directors and company secretaries
Jurisdiction: UK

Incorporating and Disincorporating a Business
Third Edition

General Editors: Mark McLaughlin and Jackie Anderson

This is a practical and detailed guide on tax issues, planning points and pitfalls which may be encountered when incorporating a sole trade or partnership business, or when transferring a company’s business to a sole trade or partnership.

There is detailed coverage on all tax issues that might apply to small businesses (including NIC, CGT, IHT, VAT and capital allowances) but also in-depth content on how to deal with legal and accounting compliance issues. Tax advisers and accountants need to be able to advise their clients not only of the relative tax implications of incorporation but also what legal and accounting obligations they will have as the level of compliance necessary to become a company may sway business owners’ ultimate decision.

Mark McLaughlin is a consultant with his own practice, Mark McLaughlin Associates Ltd. Jackie Anderson is a Chartered Accountant and Chartered Tax Adviser with her own practice, LHA Consulting Limited.
9781526507693
Apr-19 | Paperback | 820pp | £130
Readership: Tax practitioners, accountants, small business proprietors
Jurisdiction: UK

Planning and Administration of Offshore and Onshore Trusts

Anthony Travers, Joseph A Field & Simon Jennings

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9781845928353
Looseleaf | £642
Readership: Accountants, solicitors and tax practitioners
Jurisdiction: International

Practical Share Valuation
Seventh Edition

Nigel Eastaway OBE, Diane Elliott, Chris Blundell and Cameron Cook

Combines decades of the authors’ practical experience in order to provide a reference guide to the valuation of unquoted shares and intangible assets as well as a practical handbook for practitioners preparing more routine valuations for tax purposes. Whether you need to prepare a valuation or review work prepared by another practitioner, this book provides a wealth of easily accessible information, hints and tips to help you navigate through the potential minefield of share valuations.

The seventh edition includes the following updates:
Case law including HMRC vs Ingenious Media and HMRC vs Rangers Football Club;
Guidance on new penalties in connection with offshore matters and offshore transfers (FA 2016);
Coverage of Samarkand Film Partners (No 35) LLP v HMRC regarding use of the nine badges of trade to question trading loss.

Nigel Eastaway OBE, is a Tax Partner at MHA Macintyre Hudson. Diane Elliott is a director in the share and business valuations team at BDO LLP. Chris Blundell is a tax partner at MHA MacIntyre Hudson with expertise in share schemes. Cameron Cook is a corporate finance partner at MHA Macintyre Hudson.
9781526505088
Mar-19 | Paperback | 872pp | £140
Readership: Valuation practitioners, tax practitioners dealing with all aspects of share valuation, law firms offering share valuation, accountants preparing or reviewing financial statements
Jurisdiction: UK

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John Thurston
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Ray & McLaughlin’s Practical Inheritance Tax Planning (NEW EDITION)
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Mark McLaughlin, Geoffrey Shindler, Paul Davies and Ralph Ray
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9781526507815
Nov-18 | Paperback | 1024pp | £140
Readership: Tax advisers involved in advising private clients on inheritance tax planning solutions, private client lawyers, students studying for professional exams (CIOT or STEP)
Jurisdiction: UK

Rayney’s Tax Planning for Family and Owner-Managed Companies 2019/20
TAX ANNUAL
Peter Rayney
Summarises the key planning points from the separate viewpoints of the company itself, the shareholders who work for the company (usually as directors), the non-working shareholders and in some instances the employees. Planning checklists appear at the end of all relevant chapters. Numerous worked examples are also provided to illustrate the practical tax and commercial implications for a host of typical situations. Brought fully up-to-date with the relevant legislative changes including Finance Act 2019, as well as new practical points, emerging case law and developments in HMRC practice.
Peter Rayney, of Peter Rayney Tax Consulting Ltd.
9781526510723
Sep-19 | Paperback | 1280pp | £150
Readership: Tax advisers, accountants, finance teams and managing directors of family owned and run businesses
Jurisdiction: UK

Tax Planning 2018/19
Mark McLaughlin
The government and HMRC continue to clamp down on what they regard as tax avoidance and unacceptable tax planning. This can have unfortunate and unexpected consequences for taxpayers, and is soon likely to have unpleasant implications for ‘enablers’ of defeated tax avoidance.
There is still much that can legitimately be done to save or reduce tax. Bloomsbury’s Tax Planning annual aims to point out some of the areas where such planning opportunities still exist. Indeed, many clients of professional firms expect prompt, appropriate and up-to-date advice from their advisers on minimising tax liabilities.
General Editor Mark McLaughlin is a Fellow of the Chartered Institute of Taxation and a member of the Association of Taxation Technicians and the Society of Trust and Estate Practitioners.
9781526507617
Aug-18 | Paperback | 1240pp | £170
Readership: Tax advisers, accountants offering tax advice, lawyers with an interest in tax, students studying for professional qualifications
Jurisdiction: UK

Tax Planning for Buying and Selling Businesses
Sarah Laing
It considers the form of the transactions and the various primary steps which may be required right through the purchase and sale agreement. A practical approach is adopted placing the subject in a general business planning context. These key features make this looseleaf service unique: detailed pros and cons of various courses of action, with particular emphasis on how to document the sale and purchase; consideration of computations and payments of tax on chargeable gains; tax planning opportunities for the vendor and the purchaser; anti-avoidance legislation aimed at the purchase of companies with losses. Updates charged for on publication.
9781845928544
Looseleaf | £520
Readership: Accountants and tax practitioners
Jurisdiction: UK
Tax Planning for Farm and Land Diversification
Fifth Edition
Julie Butler

A highly respected specialist title which explores tax planning opportunities for those in the rural sector and gives guidance to those advising farmers and landowners on how to vary the distribution of their activities and investments.

It explores the current trend in the rural sector to diversify away from pure food production, and the turn toward alternative land use for the purpose of profitable enterprise. It also covers forms of tax planning that are necessary to cope with the upheavals facing all those in farming communities.

Covers the following developments: subsidies, property development and Brexit-led implications, as well as a greater emphasis on probate preparation and dispute. These are as a result of new legislation and key tax cases, which are also covered in this edition.

Julie Butler FCA has been qualified for over 30 years as a chartered accountant. She formed her own firm of chartered accountants, Butler & Co, which acts for a large amount of the farming and equine industry and lectures widely on the subjects surrounding farm diversification.

9781526506641
Oct-18 | Paperback | 688pp |
£150
Readership: Tax practitioners, accountants, solicitors, agriculture students, land agents (RICS)
Jurisdiction: UK

Taxation of Employments
Eighteenth Edition
Robert Maas

This well-established guide provides clearly laid-out commentary on the scope of the taxation of income from employments and pensions. It also includes the distinction between employment and self-employment, the means for identifying deemed employment income and the rules around expenses and benefits.

The 18th edition takes into account the two 2017 Finance Acts, as well as Finance Act 2018. Among the key areas of change are the following:

- IR35 rules for those in the public sector
- Optional remuneration arrangements
- Overseas pensions
- Tax and NIC treatment of termination payments
- Disguised remuneration rules as part of the Government’s commitment to further tackling tax avoidance

Robert W Maas is a tax consultant at CBI Tax. He is one of the UK’s leading experts on employment taxation and an experienced tax writer and speaker.

Robert was awarded the Lifetime Achievement award at the Taxation Awards 2013.

9781526507433
Aug-18 | Paperback | 928pp |
£150
Readership: Tax practitioners, in-house finance departments, general practitioners offering tax advice
Jurisdiction: UK

Taxation of Company Reorganisations
NEW EDITION
Sixth Edition
Pete Miller and George Hardy

An essential reference source for tax advisers who need to offer clear and concise guidance to clients who are looking to restructure their business, including the reduction of capital rules, to using them for tax structuring, to EU cross-border transactions.

The guidance is applicable to a wide range of organisations; from small owner managed businesses up to the largest public companies. The basic principles behind the relevant legislation are laid out, including relevant EU legislation such as the Mergers Directive and the Cross Border Mergers Directive. The commentary looks at the various options open to companies, from reorganising to branch incorporation. The rules are analysed with the available reliefs laid out.

Updated in relation to the following: Changes to the substantial shareholding exemptions in Finance Act No 2017; Changes to EIS, SEIS, and VCT investment schemes in FA 2018; Introduction of LBTT in Scotland and LTT in Wales.

Pete Miller, CTA (Fellow), Partner, The Miller Partnership.
George Hardy is a Financial Services Tax Partner of Ernst & Young LLP and head of their Financial Services Mergers and Acquisition Tax Practice.

9781526511492
Nov-19 | Paperback | 672pp |
£140
Readership: Tax advisers, lawyers involved with company reorganisations, finance directors
Jurisdiction: UK

Trust Drafting and Precedents
Geoffrey Shindler and Julie Bell

Endorsed by STEP, this is the first port of call for comprehensive practical information on drafting trusts. With a combination of precedents and commentary, this vital looseleaf service is designed to aid trust practitioners, solicitors and anyone else requiring guidance on drafting trusts. Updates are charged on publication.

Geoffrey Shindler OBE is a UK (England and Wales) solicitor specialising in the field of wills, trusts and estates law. He is Director of Old Trafford Consulting Ltd in Manchester. Julie Bell is head of the wills, probate and trust department at Southern Solicitors.

9781845928322
Looseleaf | £490
Readership: Accountants, solicitors and tax practitioners
Jurisdiction: International
TAXES MANAGEMENT

Guide to Taxpayers’ Rights and HMRC Powers
Robert Maas

“Any practitioner who needs a good grasp of this complex and important topic should have a copy of this book close to their desks”
TAXLine (review of a previous edition)

Illustrates the growing breadth of HMRC powers, which seems to increase every year as successive Governments strive to counter tax avoidance and offshore tax evasion. As this process continues, the rights of tax payers become less evident and this book clearly lays out what these are as well as the increasingly complex penalty regime for non-compliance and what steps practitioners can take on behalf of their client to challenge HMRC on any enquiries or decisions.

Updated for Finance Act 2018 to include commentary on the Government’s Making Tax Digital (MTD) initiative, the administrative rules for the April 2018 loan charge and the new VAT DOTAS rules.

Includes coverage of important new cases including:
R (on application of Jiminez) v FTT (scope of information notices)
J P Whitter (Wearwell Engineers) Ltd v HMRC (removal from CIS)
HMRC v Raymond Tooth (deliberate inaccuracy)
Raftopolou v HMRC (interpretation of TMA 1970, s 118(2)).

Robert W Maas FCA FTII TEP is a tax consultant at CBW Tax and one of the leading experts in employment taxes.

HMRC Investigations Handbook 2018/19
General Editor: Mark McLaughlin

Written by a veritable ‘who’s who’ of practitioners specialising in this area, the book is structured to follow the path of a potential investigation and as such, allows the reader to find quickly the information they are looking for.

The new edition brings practitioners up to date with Finance Acts 2017 and 2018 including the changes relating to the rules around promoters of tax avoidance schemes (POTAS), and the introduction of new legislation dealing with the issue of partial closure notices by HMRC. Also covered is the requirement to correct certain offshore tax non-compliance.

It covers the updated Money Laundering Regulations, and the Criminal Finances Act 2017 and relevant new case law.

Mark McLaughlin is a consultant in his own tax practice, Mark McLaughlin Associates, which provides tax consultancy and support services to professional firms throughout the UK.

International Succession Laws
David Way and Mark Bridges

Practical and accessible, it deals with: fixed rights of inheritance; recognition of trusts; treatment of lifetime gifts; recognition of foreign wills; and recognition of foreign taxes. As more countries are added with every update, this looseleaf has become the primary source of information for anyone encountering deals or situations featuring foreign succession laws. Each country’s entry contains information on their particular fixed rights of inheritance, formalities and tax issues, as well as issues and matters of succession law pertaining to that particular country.

TRUSTS AND ESTATES

International Succession Laws
David Way and Mark Bridges

Practical and accessible, it deals with: fixed rights of inheritance; recognition of trusts; treatment of lifetime gifts; recognition of foreign wills; and recognition of foreign taxes. As more countries are added with every update, this looseleaf has become the primary source of information for anyone encountering deals or situations featuring foreign succession laws. Each country’s entry contains information on their particular fixed rights of inheritance, formalities and tax issues, as well as issues and matters of succession law pertaining to that particular country.

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Tax Advisers’ Guide to Trusts

Sixth Edition

Nigel Eastaway OBE, Jacqueline Kimber and Ian Richards

Demystifies the subject of tax and explains the tax rules and the way in which trusts can be used in practice as a flexible and effective means of wealth accumulation and protection. This book concentrates on the UK tax rules applicable to trusts, resident in the UK, or abroad, and the resultant tax liabilities of the trustees, settlors and beneficiaries, and opportunities for reducing those liabilities where possible.

Updated to include significant legislative changes in administration, enforcement, reporting, capital gains tax, income tax, inheritance tax, and case law including: The Rangers Football Club Plc v Advocate General for Scotland [2017] UKSC 45, re EBTs and payments of earnings, particularly relevant to trustees of employee trusts; and Barclays Wealth Trustees (Jersey) Ltd & Anor v HMRC [2017] EWCA Civ 1512, re excluded property trust status and the treatment of inter-trust transfers.

Nigel Eastaway OBE is a Tax Partner at MacIntyre Hudson. Jacqueline Kimber is a Member of the Business Tax Group at Moore Stephens LLP. Ian Richards is a barrister at Pump Court Tax Chambers.

VAT and Customs Duties

VAT on Construction, Land and Property

Martin Scammell

A detailed yet practical guide to VAT law and practice applying to construction, land and property matters in the UK and Isle of Man. Widely recognised as the definitive guide to this complex subject, VAT on Construction, Land and Property is an essential reference work for advisers and businesses alike. Running to over 1000 pages, it deconstructs the most intricate rules, making them accessible for all while also providing reminders of the obscurer points which are useful for even the most dedicated specialist.

Drawing on the author’s extensive experience, contacts and regular interaction with HMRC policymakers, this text offers insights that are not found anywhere else. Updated every two months, it not only provides critical analysis of the most recent developments but also anticipates future changes.

9781845928315
Looseleaf | £600

Readership: Accountants, solicitors and tax practitioners

Jurisdiction: UK and Isle of Man

Trust Law International

David Pollard, Paul Matthews and Robert Chambers

A well established quarterly journal with a mixed readership of academics and practitioners regularly featuring articles, case notes, case summaries and book reviews within the area of both UK and foreign trusts, whilst also embracing related areas such as charities and pensions. Annual subscription.

09622624
Journal | £360

Readership: Accountants, solicitors and tax practitioners

Jurisdiction: International

ONLINE PRODUCT

VAT on Construction, Land and Property

See page 11 for more information
GENERAL ACCOUNTING

Financial Reporting for Unlisted Companies in the UK and Republic of Ireland
Second Edition
Steve Collings
Based on 4 years’ worth of understanding of the application of FRS 102, it details how the standard should be applied in different circumstances using many real-life examples from practice. The content is structured so it is in line with the structure of FRS 102 and incorporates the micro-entities regime. It has also been revised with the changes brought in through the FRC’s Triennial Review which was published in December 2017.

Steve Collings is the audit and technical partner at Walmsley Associates.

9781526508836
Nov-18 | Paperback | 856pp
£100

Readership: Accountants with small and medium-sized business clients, auditors, students studying for professional qualifications, finance directors/accountants working in the industry.

Jurisdiction: UK and Ireland

Accountants’ Legal Service
See page 8 for more information

Charity Administration Handbook
Sixth Edition
Don Bawtree and Kate Kirkland
Provides all the information needed to set up and run a charity or non-profit organisation effectively. Written in a non-technical and accessible way, it is structured to follow the lifecycle of a charity from start up to dissolution. It uses helpful signposts and cross-references throughout to make it easy to navigate.

The comprehensive coverage includes: Setting up a charity; Governing a charity; Managing charity regulation; Managing charity finance; Generating income; Managing charities; Managing staff and volunteers; Winding up a charity.

Includes coverage of the Charities Act 2016, Charities SORP (FRS 102)/Charities SORP (FRS 102) Update Bulletin 1, implementation of the Northern Ireland regulatory regime, audit rule changes, the new charity governance code, new guidance on conflicts of interest, the Common Reporting Standard requirements and more.

Don Bawtree is a partner in the Charities Unit of BDO LLP and acts for a range of national and international charities. Kate Kirkland is a visiting lecturer at St Mary’s University College London, where she presents the governance and strategic management modules on the MA course in Charity Management.

9781526502087
Jun-18 | Paperback | 992pp
£90

Readership: Charity administrators, those involved in running SME charities/non-profit organisations (mainly CEOs), tax and legal practitioners advising charities as clients

Jurisdiction: UK

A Practical Guide to UK Accounting and Auditing Standards
NEW TITLE
Steve Collings
As new UK GAAP begins to be implemented in the UK and Republic of Ireland, this book brings together all aspects of UK company law, accounting standards and auditing standards.

Unlike any other content in the market, this book aims to be a practical one-stop-shop which takes the theory contained in the accounting and auditing standards and shows how to put it into practice with the help of examples, case studies and real-life excerpts from financial statements.

It not only informs practitioners what the new standards say, but interprets the meaning, analyses the differences between old and new GAAP and shows the impact of these differences on a balance sheet.

Steve Collings is the audit and technical partner at Leavitt Walmsley Associates.

9781526503312
Jun-18 | Paperback | 1600pp
£120

Readership: Accountants and auditors in practice, in house finance directors and accountants, students studying for professional body qualifications

Jurisdiction: UK

ONLINE PRODUCT

Financial Reporting for Smaller Companies
See page 9 for more information

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Practical Pension Scheme Accounting

Second Edition
Shona Harvie, Joanne Scriven and Phil Spary

Pension scheme accounts are prepared following the guidance laid out in the Pensions Statement of Recommended Practice (SORP) issued by the Pensions Research Advisory Group (PRAG). A revised version of the SORP was issued in 2018 in line with recent revisions to FRS 102 and other minor regulatory updates. The revised SORP is applicable for periods beginning 1 January 2019, and the new edition of this title reflects these changes.

Shona Harvie has over 25 years' experience of providing audit and advisory services. Shona is a pensions Partner at Crowe Clark Whitehill LLP. Joanne Scriven ACA, Manager at Crowe Clark Whitehill LLP has over 15 years' experience in the pensions sector. Phil Spary, FCA, Director at Crowe Clark Whitehill LLP has over 15 years' experience of providing pensions assurance and advisory services.

Small Company Financial Reporting

Second Edition
Steve Collings

The second edition reflects three years of practical experience implementing the elements of FRS 102 applying to small companies, and FRS 105 and subsequent changes to the guidance which were consolidated in the FRC's recent Triennial Review.

The new content includes:
• amendments to the illustrative financial statements to reflect changes in company law regarding presentation and the finalised small company thresholds
• additional material on the filing regime at Companies House for small companies
• reference in the tax chapter to the updated HMRC guidance via their Overview Papers
• a complete restructure of the content so that each accounting area is now in its own standalone chapter which reflects the implementation feedback
• updated and additional worked examples
• adjustment to the guidance reflecting the FRC's updated guidance on going concern

Steve Collings is Audit & Technical Partner at Leavitt Walmsley Associated Ltd.

UK Financial Statements – Presentation and Disclosure Requirements

Steve Collings

9781526508973
Nov-18 | Paperback | 352pp | £120

Readership: Accounts teams dealing with Pension Scheme financial statements, Finance teams in occupational pension schemes, Trustees of occupational pension schemes, Auditors of pension scheme accounts

Jurisdiction: UK

Find out more at www.bloomsburyprofessionaltax.com
TAXATION OF OWNER MANAGED BUSINESSES

24 September 2019
Time: 9.30am - 4.30pm
Venue: Hilton Leeds City,
Neville Street,
Leeds LS1 4BX

After the successful events in 2018, we will again be running our Owner Managed Businesses Conference. We have a great line up of speakers covering such areas as Transactions in Securities, Intellectual property tax, Business Property Relief to name a few, this is an event not to miss.

For more information please visit: bloomsburyprofessionaltax.com/events

PROPERTY TAX CONFERENCE

27 November 2019
Time: 9.30am - 4.30pm
Venue: Macdonald Burlington Hotel,
Burlington Arcade,
126 New Street,
Birmingham B2 4JQ

After successful events in 2018, and feedback from our attendees, we will be running a Property Tax Conference in Birmingham. We are still in the early stages of planning, but we have a great line up of speakers covering such areas as Demergers of Property Investment Companies, Transferring a Property Rental Business to a Company and Accounting Issues for Tax to name a few.

For more information please visit: bloomsburyprofessionaltax.com/events
# Author Index

<table>
<thead>
<tr>
<th>Author</th>
<th>Page</th>
</tr>
</thead>
<tbody>
<tr>
<td>Anderson, Jackie</td>
<td>22</td>
</tr>
<tr>
<td>Bawtree, Don</td>
<td>27</td>
</tr>
<tr>
<td>Bell, Julie</td>
<td>24</td>
</tr>
<tr>
<td>Blundell, Chris</td>
<td>22</td>
</tr>
<tr>
<td>Bone, Steven</td>
<td>18</td>
</tr>
<tr>
<td>Bradford, Sarah</td>
<td>16</td>
</tr>
<tr>
<td>Bridges, Mark</td>
<td>25</td>
</tr>
<tr>
<td>Brookes, David</td>
<td>21</td>
</tr>
<tr>
<td>Butler, Julie</td>
<td>24</td>
</tr>
<tr>
<td>Cave, Rebecca</td>
<td>13, 17</td>
</tr>
<tr>
<td>Chambers, Robert</td>
<td>26</td>
</tr>
<tr>
<td>Chanda, Satwaki</td>
<td>13, 22</td>
</tr>
<tr>
<td>Cohen, David H J</td>
<td>20</td>
</tr>
<tr>
<td>Collings, Steve</td>
<td>27, 28</td>
</tr>
<tr>
<td>Cook, Cameron</td>
<td>22</td>
</tr>
<tr>
<td>Crossman, Andrew</td>
<td>19</td>
</tr>
<tr>
<td>Davies, Paul</td>
<td>23</td>
</tr>
<tr>
<td>Eastaway OBE, Nigel</td>
<td>22, 26</td>
</tr>
<tr>
<td>Elliott, Diane</td>
<td>22</td>
</tr>
<tr>
<td>Erwood, Chris</td>
<td>13, 14, 15, 20</td>
</tr>
<tr>
<td>Fairpo, Anne</td>
<td>16, 21</td>
</tr>
<tr>
<td>Field, Joseph A</td>
<td>22</td>
</tr>
<tr>
<td>Gordon, Keith M</td>
<td>20</td>
</tr>
<tr>
<td>Hamilton, Penny</td>
<td>16</td>
</tr>
<tr>
<td>Hardy, George</td>
<td>24</td>
</tr>
<tr>
<td>Harvie, Shona</td>
<td>28</td>
</tr>
<tr>
<td>Henshall, John</td>
<td>17</td>
</tr>
<tr>
<td>Hickey, Julian</td>
<td>19, 25</td>
</tr>
<tr>
<td>Hughes, David</td>
<td>17</td>
</tr>
<tr>
<td>Ife, Mark</td>
<td>22</td>
</tr>
<tr>
<td>Jennings, Simon</td>
<td>22</td>
</tr>
<tr>
<td>Kimber, Jacqueline</td>
<td>26</td>
</tr>
<tr>
<td>Kirkland, Kate</td>
<td>27</td>
</tr>
<tr>
<td>Kitt, Maria</td>
<td>20</td>
</tr>
<tr>
<td>Laing, Sarah</td>
<td>14, 23</td>
</tr>
<tr>
<td>Lole, James</td>
<td>13</td>
</tr>
<tr>
<td>Maas, Robert</td>
<td>19, 24, 25</td>
</tr>
<tr>
<td>Matthews, Paul</td>
<td>26</td>
</tr>
<tr>
<td>McLaughlin, Mark</td>
<td>14, 22, 23, 25</td>
</tr>
<tr>
<td>Miller, Angharad</td>
<td>18</td>
</tr>
<tr>
<td>Miller, Pete</td>
<td>13, 24</td>
</tr>
<tr>
<td>Montagu, Gerald</td>
<td>20</td>
</tr>
<tr>
<td>Moore, Nicola</td>
<td>13</td>
</tr>
<tr>
<td>Morley, Annette</td>
<td>13</td>
</tr>
<tr>
<td>Mulligan, Emer</td>
<td>18</td>
</tr>
<tr>
<td>Needham, Andrew</td>
<td>15</td>
</tr>
<tr>
<td>Nexia International</td>
<td>18</td>
</tr>
<tr>
<td>Oats, Lynne</td>
<td>18</td>
</tr>
<tr>
<td>Pearce-Crump, Donald</td>
<td>21</td>
</tr>
<tr>
<td>Pollard, David</td>
<td>26</td>
</tr>
<tr>
<td>Ray, Ralph</td>
<td>23</td>
</tr>
<tr>
<td>Rayney, Peter</td>
<td>23</td>
</tr>
<tr>
<td>Richards, Ian</td>
<td>26</td>
</tr>
<tr>
<td>Salter, David</td>
<td>16</td>
</tr>
<tr>
<td>Scammell, Martin</td>
<td>26</td>
</tr>
<tr>
<td>Schwarz, Jonathan</td>
<td>17</td>
</tr>
<tr>
<td>Scriven, Joanne</td>
<td>28</td>
</tr>
<tr>
<td>Shindler, Geoffrey</td>
<td>23, 24</td>
</tr>
<tr>
<td>Southern, David</td>
<td>21</td>
</tr>
<tr>
<td>Spary, Phil</td>
<td>28</td>
</tr>
<tr>
<td>TACS Partnership, The</td>
<td>14</td>
</tr>
<tr>
<td>Thurston, John</td>
<td>23</td>
</tr>
<tr>
<td>Travers, Anthony</td>
<td>22</td>
</tr>
<tr>
<td>Venardos, Dr Angelo</td>
<td>18</td>
</tr>
<tr>
<td>Way, David</td>
<td>25</td>
</tr>
<tr>
<td>Whiscombe, David</td>
<td>16</td>
</tr>
<tr>
<td>Williams, Chris</td>
<td>22</td>
</tr>
<tr>
<td>Williams, Robert L</td>
<td>18</td>
</tr>
<tr>
<td>Wilson, Martin</td>
<td>18</td>
</tr>
<tr>
<td>Withers LLP</td>
<td>18</td>
</tr>
<tr>
<td>Wright, Ken</td>
<td>19</td>
</tr>
<tr>
<td>Wünschmann-Lyall, Iris</td>
<td>13, 14, 15</td>
</tr>
<tr>
<td>Title Index</td>
<td></td>
</tr>
<tr>
<td>-------------</td>
<td></td>
</tr>
<tr>
<td>A–Z of Business Tax Deductions (Second Edition)</td>
<td>13</td>
</tr>
<tr>
<td>Accountants’ Legal Service</td>
<td>8, 27</td>
</tr>
<tr>
<td>Accounting Principles for Tax Purposes (Sixth Edition)</td>
<td>13</td>
</tr>
<tr>
<td>Accounts and Audit of Limited Liability Partnerships (Fifth Edition)</td>
<td>27</td>
</tr>
<tr>
<td>Agricultural, Business and Heritage Property Relief (Seventh Edition)</td>
<td>20</td>
</tr>
<tr>
<td>Bloomsbury Professional Capital Gains Tax 2019/20 Tax</td>
<td>13</td>
</tr>
<tr>
<td>Bloomsbury Professional Corporation Tax 2019/20</td>
<td>13</td>
</tr>
<tr>
<td>Bloomsbury Professional Income Tax 2019/20</td>
<td>14</td>
</tr>
<tr>
<td>Bloomsbury Professional Inheritance Tax 2019/20</td>
<td>14</td>
</tr>
<tr>
<td>Bloomsbury Professional Tax Annuals 2019/20: Extended Set</td>
<td>14</td>
</tr>
<tr>
<td>Bloomsbury Professional Tax Annuals 2019/20: Full Set</td>
<td>14</td>
</tr>
<tr>
<td>Bloomsbury Professional Tax Guide 2017/18, The</td>
<td>14</td>
</tr>
<tr>
<td>Bloomsbury Professional Trusts and Estates Tax 2019/20 Tax</td>
<td>15</td>
</tr>
<tr>
<td>Bloomsbury Professional VAT 2019/20</td>
<td>15</td>
</tr>
<tr>
<td>Booth and Schwarz: Residence, Domicile and UK Taxation (Twentieth Edition)</td>
<td>17</td>
</tr>
<tr>
<td>Bronze Tax Service</td>
<td>5, 15</td>
</tr>
<tr>
<td>Buy-to-Let Property Tax Handbook (Second Edition)</td>
<td>15, 18</td>
</tr>
<tr>
<td>Capital Allowances: Transactions and Planning 2019/20</td>
<td>18</td>
</tr>
<tr>
<td>Capital Gains Tax Reliefs for SMEs and Entrepreneurs 2017/18</td>
<td>22</td>
</tr>
<tr>
<td>Charity Administration Handbook (Sixth Edition)</td>
<td>27</td>
</tr>
<tr>
<td>Corporate Residence</td>
<td>17</td>
</tr>
<tr>
<td>EMI Share Options: The Complete Guide</td>
<td>20</td>
</tr>
<tr>
<td>Employee Share Schemes (Seventh Edition)</td>
<td>22</td>
</tr>
<tr>
<td>Financial Reporting for Smaller Companies</td>
<td>9, 27</td>
</tr>
<tr>
<td>Financial Reporting for Unlisted Companies in the UK and Republic of Ireland (Second Edition)</td>
<td>27</td>
</tr>
<tr>
<td>Global Transfer Pricing: Principles and Practice (Fourth Edition)</td>
<td>17</td>
</tr>
<tr>
<td>Gold Tax Service</td>
<td>6, 16</td>
</tr>
<tr>
<td>Guide to Taxpayers’ Rights and HMRC Powers</td>
<td>25</td>
</tr>
<tr>
<td>Guide to the Tax Treatment of Specialist Occupations (Fourth Edition)</td>
<td>20</td>
</tr>
<tr>
<td>Hamilton on Tax Appeals (Second Edition)</td>
<td>16</td>
</tr>
<tr>
<td>HMRC Investigations Handbook 2018/19</td>
<td>25</td>
</tr>
<tr>
<td>Incorporating and Disincorporating a Business (Third Edition)</td>
<td>22</td>
</tr>
<tr>
<td>International Succession Laws</td>
<td>25</td>
</tr>
<tr>
<td>International Tax Handbook, The (Sixth Edition)</td>
<td>18</td>
</tr>
<tr>
<td>International Tax Service</td>
<td>8, 18</td>
</tr>
<tr>
<td>Law and Regulation of Tax Professionals</td>
<td>25</td>
</tr>
<tr>
<td>National Insurance Contributions 2019/20</td>
<td>16</td>
</tr>
<tr>
<td>Norfolk and Montagu on the Taxation of Interest and Debt Finance</td>
<td>10, 20</td>
</tr>
<tr>
<td>Partnership Taxation 2018/19</td>
<td>16</td>
</tr>
<tr>
<td>Planning and Administration of Offshore and Onshore Trusts</td>
<td>22</td>
</tr>
<tr>
<td>Platinum Tax Service</td>
<td>7, 16</td>
</tr>
<tr>
<td>Practical Guide to UK Accounting and Auditing Standards, A</td>
<td>27</td>
</tr>
<tr>
<td>Practical Pension Scheme Accounting (Second Edition)</td>
<td>28</td>
</tr>
<tr>
<td>Practical Share Valuation (Seventh Edition)</td>
<td>22</td>
</tr>
<tr>
<td>Principles of International Taxation (Seventh Edition)</td>
<td>18</td>
</tr>
<tr>
<td>Private Residence Relief</td>
<td>19</td>
</tr>
<tr>
<td>Property Tax Planning (Sixteenth Edition)</td>
<td>19</td>
</tr>
<tr>
<td>Property Taxes 2019/20</td>
<td>19</td>
</tr>
<tr>
<td>Ray &amp; McLaughlin’s Practical Inheritance Tax Planning (Sixteenth Edition)</td>
<td>23</td>
</tr>
<tr>
<td>Rayney’s Tax Planning for Family and Owner–Managed Companies 2019/20</td>
<td>23</td>
</tr>
<tr>
<td>Research and Development Tax Reliefs (Third Edition)</td>
<td>20</td>
</tr>
<tr>
<td>Revenue Law: Principles and Practice (Thirty-Seventh Edition)</td>
<td>16</td>
</tr>
<tr>
<td>Silver Tax Service</td>
<td>5, 16</td>
</tr>
<tr>
<td>Small Company Financial Reporting (Second Edition)</td>
<td>28</td>
</tr>
<tr>
<td>Stamp Taxes 2019/20</td>
<td>19</td>
</tr>
<tr>
<td>Tax Advisers’ Guide to Trusts (Sixth Edition)</td>
<td>26</td>
</tr>
<tr>
<td>Tax on the Termination of Employment (Third Edition)</td>
<td>21</td>
</tr>
<tr>
<td>Tax on Transactions</td>
<td>16</td>
</tr>
<tr>
<td>Tax Planner Interactive</td>
<td>11, 23</td>
</tr>
<tr>
<td>Tax Planning 2018/19</td>
<td>23</td>
</tr>
<tr>
<td>Tax Planning for Buying and Selling Businesses</td>
<td>23</td>
</tr>
<tr>
<td>Tax Planning for Farm and Land Diversification (Fifth Edition)</td>
<td>24</td>
</tr>
<tr>
<td>Tax Rates and Tables 2019/20: Budget Edition</td>
<td>17</td>
</tr>
<tr>
<td>Tax Tables 2019</td>
<td>17</td>
</tr>
<tr>
<td>Taxation of Company Reorganisations (Sixth Edition)</td>
<td>24</td>
</tr>
<tr>
<td>Taxation of Employments (Eighteenth Edition)</td>
<td>24</td>
</tr>
<tr>
<td>Taxation of Intellectual Property (Fourth Edition)</td>
<td>21</td>
</tr>
<tr>
<td>Taxation of Loan Relationships and Derivative Contracts – Supplement to the 10th edition</td>
<td>21</td>
</tr>
<tr>
<td>Taxation of Loan Relationships and Derivative Contracts (Tenth Edition)</td>
<td>21</td>
</tr>
<tr>
<td>Trust Drafting and Precedents</td>
<td>24</td>
</tr>
<tr>
<td>Trust Law International</td>
<td>26</td>
</tr>
<tr>
<td>UK Financial Statements – Presentation and Disclosure Requirements</td>
<td>28</td>
</tr>
<tr>
<td>VAT on Construction, Land and Property</td>
<td>11, 26</td>
</tr>
<tr>
<td>Venture Capital Tax Reliefs (Third Edition)</td>
<td>21</td>
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