

Tax Treats

The Tolley tutor team have recorded a series of bite size videos covering topics that we hope you find helpful in preparing for your exams!

2024 series (Still relevant for 2025 exams)

	Title	Link	Time (mins)
1	Marginal rate of IT	https://lexisnexis.adobeconnect.com/pt6xv6r1ppee/	6
2	Business entities and Tax	https://lexisnexis.adobeconnect.com/pz2wr6eeolf1/	8
3	BADR	https://lexisnexis.adobeconnect.com/p2xwvnh3asv0/	9
4	Why the examiner gives you a Balance Sheet	https://lexisnexis.adobeconnect.com/pgmkxyb0h45h/	8
5	CBA/CAs	https://lexisnexis.adobeconnect.com/pw8ik0373rrf/	6
6	Excepted assets	https://lexisnexis.adobeconnect.com/pj7fy9v9irvu/	6
7	RCAs	https://lexisnexis.adobeconnect.com/pnth74325aro/	6
8	Marginal rate of CT	https://lexisnexis.adobeconnect.com/pin15psthigc/	6
9	Penalties - recreating the MJ in the digital legislation	https://lexisnexis.adobeconnect.com/ps6nmjrx866t/	9
10	PAYE, NIC and P11D mismatches	https://lexisnexis.adobeconnect.com/p2auo6ylyd35/	7
11	Business ceasing to trade part 1 (sole trader)	https://lexisnexis.adobeconnect.com/pdigza052uev/	7
12	Business ceasing to trade part 2 (partnership)	https://lexisnexis.adobeconnect.com/p886n8h8o1ac/	5
13	Business ceasing to trade part 3 (company)	https://lexisnexis.adobeconnect.com/ptwd0aru4xwl/	9
14	Remittance basis user (part 1)	https://lexisnexis.adobeconnect.com/pvwlv17ymzc9/	9
15	Remittance basis user (part 2)	https://lexisnexis.adobeconnect.com/p0hrh7iiptdi/	8
16	The cost of an employee part 1	https://lexisnexis.adobeconnect.com/pim3iuiifevc/	6
17	The cost of an employee part 2	https://lexisnexis.adobeconnect.com/p952ttvgcn8h/	5

May 2025 series

This sitting there is a series of CTA AT LCG orientated "Tax Treats". These recordings offer a quick, off the cuff style discussion of a particular area which might come up in the exam. They are of course no substitute for proper study of the relevant topic.

18	Comp-lications 01: Pension spreading	https://lexisnexis.adobeconnect.com/p7riena5ajb9/	6
19	Comp-lications 02: Property leases	https://lexisnexis.adobeconnect.com/peaat2n7a0y8/	6
20	Comp-lications 03: SDLT and Stamp Duty	https://lexisnexis.adobeconnect.com/prteztt8pkxi/	7
21	Corporate Interest Restriction	https://lexisnexis.adobeconnect.com/peui7g68lcl3/	7
22	Hybrids	https://lexisnexis.adobeconnect.com/pitt2yvcocoe/	9