

## 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	<a href="https://lexisnexis.adobeconnect.com/pt6xv6r1ppee/">https://lexisnexis.adobeconnect.com/pt6xv6r1ppee/</a>	6
2	Business entities and Tax	<a href="https://lexisnexis.adobeconnect.com/pz2wr6eeolf1/">https://lexisnexis.adobeconnect.com/pz2wr6eeolf1/</a>	8
3	BADR	<a href="https://lexisnexis.adobeconnect.com/p2xwvnh3asv0/">https://lexisnexis.adobeconnect.com/p2xwvnh3asv0/</a>	9
4	Why the examiner gives you a Balance Sheet	<a href="https://lexisnexis.adobeconnect.com/pgmkxyb0h45h/">https://lexisnexis.adobeconnect.com/pgmkxyb0h45h/</a>	8
5	CBA/CAs	<a href="https://lexisnexis.adobeconnect.com/pw8ik0373rrf/">https://lexisnexis.adobeconnect.com/pw8ik0373rrf/</a>	6
6	Excepted assets	<a href="https://lexisnexis.adobeconnect.com/pj7fy9v9irvu/">https://lexisnexis.adobeconnect.com/pj7fy9v9irvu/</a>	6
7	RCAs	<a href="https://lexisnexis.adobeconnect.com/pnth74325aro/">https://lexisnexis.adobeconnect.com/pnth74325aro/</a>	6
8	Marginal rate of CT	<a href="https://lexisnexis.adobeconnect.com/pin15psthigc/">https://lexisnexis.adobeconnect.com/pin15psthigc/</a>	6
9	Penalties - recreating the MJ in the digital legislation	<a href="https://lexisnexis.adobeconnect.com/ps6nmjrx866t/">https://lexisnexis.adobeconnect.com/ps6nmjrx866t/</a>	9
10	PAYE, NIC and P11D mismatches	<a href="https://lexisnexis.adobeconnect.com/p2auo6ylyd35/">https://lexisnexis.adobeconnect.com/p2auo6ylyd35/</a>	7
11	Business ceasing to trade - part 1 (sole trader)	<a href="https://lexisnexis.adobeconnect.com/pdigza052uev/">https://lexisnexis.adobeconnect.com/pdigza052uev/</a>	7
12	Business ceasing to trade - part 2 (partnership)	<a href="https://lexisnexis.adobeconnect.com/p886n8h8o1ac/">https://lexisnexis.adobeconnect.com/p886n8h8o1ac/</a>	5
13	Business ceasing to trade - part 3 (company)	<a href="https://lexisnexis.adobeconnect.com/ptwd0aru4xwl/">https://lexisnexis.adobeconnect.com/ptwd0aru4xwl/</a>	9
14	Remittance basis user - part 1	No longer relevant	
15	Remittance basis user - part 2	No longer relevant	
16	The cost of an employee - part 1	<a href="https://lexisnexis.adobeconnect.com/pim3iuiifevc/">https://lexisnexis.adobeconnect.com/pim3iuiifevc/</a>	6
17	The cost of an employee - part 2	<a href="https://lexisnexis.adobeconnect.com/p952ttvgcn8h/">https://lexisnexis.adobeconnect.com/p952ttvgcn8h/</a>	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.

	Title	Link	Time (mins)
18	Comp-lications Part 1 - Pension spreading	<a href="https://lexisnexis.adobeconnect.com/p7riena5ajb9/">https://lexisnexis.adobeconnect.com/p7riena5ajb9/</a>	6
19	Comp-lications Part 2 - Property leases	<a href="https://lexisnexis.adobeconnect.com/peaat2n7a0y8/">https://lexisnexis.adobeconnect.com/peaat2n7a0y8/</a>	6
20	Comp-lications Part 3 - SDLT and Stamp Duty	<a href="https://lexisnexis.adobeconnect.com/prtezt8pkxi/">https://lexisnexis.adobeconnect.com/prtezt8pkxi/</a>	7
21	Corporate Interest Restriction	<a href="https://lexisnexis.adobeconnect.com/peui7g68lcl3/">https://lexisnexis.adobeconnect.com/peui7g68lcl3/</a>	7
22	Hybrids	<a href="https://lexisnexis.adobeconnect.com/pitt2yvzcoeo/">https://lexisnexis.adobeconnect.com/pitt2yvzcoeo/</a>	9

### Nov 2025 series

This sitting the "Tax Treats" cover Pensions, Trusts and VAT.

	Title	Link	Time (mins)
23	Pensions - Part 1	<a href="https://lexisnexis.adobeconnect.com/p04iaudzbaor/">https://lexisnexis.adobeconnect.com/p04iaudzbaor/</a>	8
24	Pensions - Part 2	<a href="https://lexisnexis.adobeconnect.com/p495xz3r02wy/">https://lexisnexis.adobeconnect.com/p495xz3r02wy/</a>	9
25	IIPs - QIIP and RPT for IHT?	<a href="https://lexisnexis.adobeconnect.com/pkwxhdhj7zn7x/">https://lexisnexis.adobeconnect.com/pkwxhdhj7zn7x/</a>	14
26	IIPs – Don't forget the CGT!	<a href="https://lexisnexis.adobeconnect.com/pnvptb2yzzdg/">https://lexisnexis.adobeconnect.com/pnvptb2yzzdg/</a>	14

27	IT & CGT for offshore trust set up by a UK-dom	No longer relevant	
28	IT & CGT for a settlor interested offshore trust set up by a non-dom	No longer relevant	
29	IHT for offshore trusts	No longer relevant	
30	VAT – how do I categorise a supply?	<a href="https://lexisnexis.adobeconnect.com/paa7c54avg74/">https://lexisnexis.adobeconnect.com/paa7c54avg74/</a>	7
31	VAT on Land & Buildings - Part 1	<a href="https://lexisnexis.adobeconnect.com/p8jfx9olxz6z/">https://lexisnexis.adobeconnect.com/p8jfx9olxz6z/</a>	6
32	VAT on Land & Buildings - Part 2	<a href="https://lexisnexis.adobeconnect.com/p09yafdricdx/">https://lexisnexis.adobeconnect.com/p09yafdricdx/</a>	9
33	VAT on a TOGC	<a href="https://lexisnexis.adobeconnect.com/pdthechqte8u/">https://lexisnexis.adobeconnect.com/pdthechqte8u/</a>	8