

Index to Tax Magazine Articles for CTA Students

Number	Title	Date	Magazine	Papers	Subject
16	Exceptional Case?	Sep-18	Taxation	AD IHTTE	Case concerning BPR on FHLs
15	A Valuable Inheritance	Jul-18	Taxation	AD OMB AW Mod B	One of the "Tax Basics" series - a useful overview of the IHT rules
14	Seemingly Simple	Jun-18	Tax Adviser	AD TOMC	A reminder and update on seemingly simple intangible fixed assets
13	True or False	Sep-17	Taxation	AD HC	Operation of the new rules on off-payroll working in the public sector.
12	Purchase of Own Shares	Oct-17	Tax Adviser	AD IND AD OMB AD TOMC	A refresher on the conditions for capital treatment to apply to a company purchase of own shares
11	Different Legacies	Aug-17	Tax Adviser	AD IHTTE	A refresher of the basic principles of estate taxation.
10	Making a Withdrawal	Jun-17	Tax Adviser	AD OMB	Guidance on changes to dividend taxation and how they affect profit extraction for SMEs.
9	Flexible Friends	Apr-17	Taxation	AD IHTTE	Use of trusts in will and estate planning.
8	Setting the Scene	Apr-17	Tax Adviser	AD IHTTE AW Mod B	Introduction to trusts generally and an overview of the tax implications of the different types of trust.
7	Undergoing conversion	Nov-16	Taxation	AD OMB	The various taxation issues that can arise when a partnership changes to a limited liability partnership.
6	Round the bend	Aug-16	Taxation	AD OMB	Tax implications of company cars for owner-managed businesses.
5	Many shapes and sizes	Aug-16	Tax Adviser	AD IHTTE AW Mod B	The IHT consequences of lifetime giving.
4	Furnished Holidays	Apr-16	Tax Adviser	AD IND	The advantages of a property qualifying as a furnished holiday let.
3	VAT's Your Purpose?	Mar-16	Tax Adviser	AD Indirect AW Mod A	The challenges of input tax recovery.
2	Handbag secrets	Mar-16	Tax Adviser	AD IHTTE AW Mod B	Income tax position for settlors and beneficiaries of trusts.
1	The VAT Toolkit	Nov-15	Tax Adviser	AD Indirect	DIY builder's and converter's VAT refund scheme