

Index to Tax Magazine Articles for CTA Students

Number	Title	Date	Magazine	Papers	Subject
21	Where on Earth 2?	Jul-20	Taxation	AT CB Indirect APS VAT	How the place of supply rules apply to services
20	Where on Earth?	Jun-20	Taxation	AT CB Indirect APS VAT	How the place of supply rules apply to goods.
19	Nuts and Bolts	May-20	Taxation	AT OMB APS OMB	The tax implications of withdrawals from a close company
18	Having a takeout?	Dec-19	Taxation	APS OMB	Tax issues to be considered when an asset is transferred from a company to its owners
17	Interaction and Potential Problems	Jul-19	Taxation	AT IHTTE APS IND/IHTTE	The interaction between CGT and IHT along with some opportunities and pitfalls
16	Exceptional Case?	Sep-18	Taxation	AT IHTTE	Case concerning BPR on FHLs
15	A Valuable Inheritance	Jul-18	Taxation	AT OMB AW Mod B	One of the "Tax Basics" series - a useful overview of the IHT rules
14	Seemingly Simple	Jun-18	Tax Adviser	AT TOMC	A reminder and update on seemingly simple intangible fixed assets
13	True or False	Sep-17	Taxation	AT HC	Operation of the new rules on off-payroll working in the public sector
12	Purchase of Own Shares	Oct-17	Tax Adviser	AT IND AT OMB AT 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	AT IHTTE	A refresher of the basic principles of estate taxation
10	Making a Withdrawal	Jun-17	Tax Adviser	AT OMB	Guidance on changes to dividend taxation and how they affect profit extraction for SMEs
9	Flexible Friends	Apr-17	Taxation	AT IHTTE	Use of trusts in will and estate planning
8	Setting the Scene	Apr-17	Tax Adviser	AT 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	AT OMB	The various taxation issues that can arise when a partnership changes to a limited liability partnership
6	Round the bend	Aug-16	Taxation	AT OMB	Tax implications of company cars for owner-managed businesses
5	Many shapes and sizes	Aug-16	Tax Adviser	AT IHTTE AW Mod B	The IHT consequences of lifetime giving
4	Furnished Holidays	Apr-16	Tax Adviser	AT IND	The advantages of a property qualifying as a furnished holiday let
3	VAT's Your Purpose?	Mar-16	Tax Adviser	AT Indirect AW Mod A	The challenges of input tax recovery
2	Handbag secrets	Mar-16	Tax Adviser	AT IHTTE AW Mod B	Income tax position for settlors and beneficiaries of trusts
1	The VAT Toolkit	Nov-15	Tax Adviser	AT Indirect	DIY builder's and converter's VAT refund scheme