

## HUMAN CAPITAL – FA19 CHANGES GUIDE

Note that all chapters have been updated for 2019/20 thresholds, rates and allowances. This is not marked as a change in the table below. Also many parts of this study manual have been rewritten to improve clarity and streamline existing content. Again these changes are not marked in the table below.

FA19 Ch	FA18 Ch	Topic	Major changes	Minor changes	No changes	Notes
1	1	Employed or Self Employed?			✓	
2	2	Introduction to Employment Income		✓		From 6 April 2019, Welsh taxpayers pay Welsh tax rates on non-dividend income and non-savings income - the rules are however not the CTA syllabus.
3	3	The Benefits Code – General			✓	
4	4	Vouchers			✓	
5	5	Company Car and Fuel Benefits		✓		Removal of diesel supplement for cars that meet Euro standard 6d.
6	6	Company Vans			✓	
7	7	Living Accommodation – Taxable Benefits			✓	
8	8	Loans to Employees			✓	
9	9	Miscellaneous Benefits			✓	

10	10	Exemptions		✓		Closure of the employer provided childcare voucher scheme from 5 October 2018. New exemption for employer provided charging facilities (including electricity) at or near the place of work for employees to charge their electric vehicles.
11	11	Deductions			✓	
12	12	Particular Types of Employee		✓		The section on seafarers earnings deduction has been rewritten to clarify the detail of the rules.
13	13	Employment Income Provided through Third Parties		✓		Deadline for the automatic charge on certain outstanding loans has now expired.
14	14	Optional Remuneration Arrangements	✓			Chapter expanded to include the amendment to the definition of the amount foregone in relation to cars to include any amount foregone for benefits connected to the car such as insurance and servicing. Also added rules for the the scaling down of a capital contribution to a car where the car is not provided for the full year.
15	15	Introduction to PAYE			✓	
16	16	PAYE Operation and Compliance		✓		Earlier Year Updates will be phased out by April 2020 in favour of amended Full Payment Submissions.
17	17	Voluntary Payrolling of Benefits			✓	
18	18	Statutory Sick Pay			✓	
19	19	Statutory Leave and Payments			✓	

20	20	Student and Postgraduate Loans	✓			Added details of postgraduate loans.
21	21	Payroll Giving			✓	
22	22	PAYE Settlement Agreements			✓	
23	23	Construction Industry Scheme			✓	
24	24	Class 1 National Insurance Contributions			✓	
25	25	Employment Allowance			✓	
26	26	Class 1A and 1B National Insurance			✓	
27	27	Termination Payments			✓	
28	28	Agencies			✓	
29	29	Personal Service Companies			✓	
30	30	Managed Service Companies			✓	
31	31	Reporting Requirements for Employment Intermediaries			✓	

32	32	Employment Intermediaries and the Public Sector			✓	
33	33	Pension Schemes			✓	
34	34	Automatic Enrolment			✓	
35	35	Introduction to Share Plans		✓		Definition of employment related securities added
36	36	Share Incentive Plans (SIPs)			✓	
37	37	SAYE Option Schemes			✓	
38	38	Company Share Option Plans			✓	
39	39	Enterprise Management Incentives (EMIs)			✓	
40	40	Non-tax Advantaged Share Option Plans			✓	
41	41	Employee Shareholder Shares			✓	
42	42	Share Awards			✓	
43	43	Restricted Securities			✓	
44	44	Other Employment-related Securities			✓	

45	45	Share Plans – Employer Obligations			✓	
46	46	Residence – the Statutory Residence Rules			✓	
47	47	Residence – the Split Year–Rules			✓	
48	48	Domicile			✓	
49	49	Employment Income: Residence and Domicile			✓	
50	50	Overseas Workday Relief		✓		Deadline for mixed fund cleansing relief has expired
51	51	Double Taxation Agreements			✓	
52	52	Short Term Business Visitors			✓	
53	53	Tax Equalisation			✓	
54	54	Dual Contracts			✓	
55	55	Home Leave and Employee Travel			✓	
56	56	International Aspects of NIC			✓	
57	57	Cross-border Pension Scheme Issues		✓		Change in lifetime allowance

58	58	Employment-related Securities (International)			✓	
59	59	Capital Gains Tax Issues for Internationally Mobile Employees		✓		Updated to reflect expansion of NRCGT rules to cover all land and assets derived from land from 6 April 2019
60	60	Senior Accounting Officer Responsibilities			✓	
61	61	National Minimum Wage			✓	
62	62	Apprenticeship Levy			✓	
63	63	An Introduction to Anti-avoidance			✓	
64	64	Disclosure of Tax Avoidance Schemes			✓	
65	65	Follower Notices and Accelerated Payments			✓	
66	66	HMRC Powers			✓	