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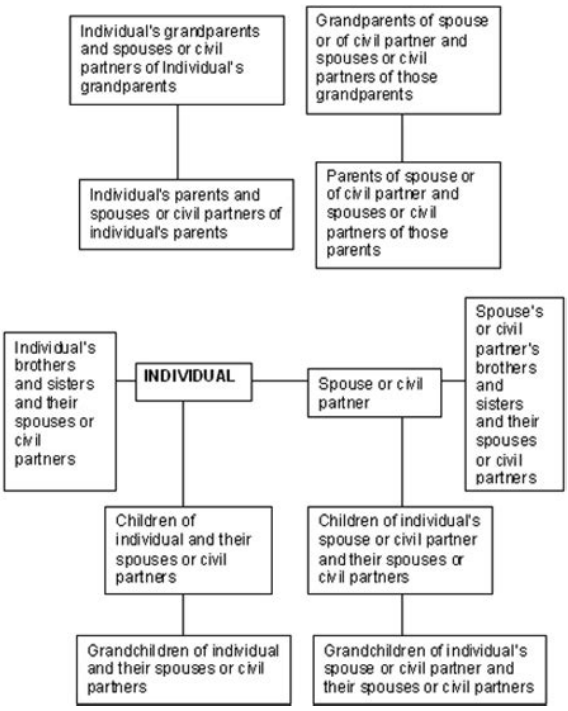

You can change your cookie settings at any time. It supplements the basic guidance in the tax return and Help Sheets. It is written primarily for HMRC staff but it will also assist customers and their professional advisers. Customers filling in tax returns may not need to use the Capital Gains Manual at all. You can get basic information on how to compute chargeable gains and allowable losses from the Capital Gains pages of the tax return and the related Help Sheets. The content of a page in this manual will be older than the published date. We'll send you a link to a feedback form. It will take only 2 minutes to fill in. Don't worry we won't send you spam or share your email address with anyone. You can change your cookie settings at any time. We'll send you a link to a feedback form. It will take only 2 minutes to fill in. Don't worry we won't send you spam or share your email address with anyone. You can change your cookie settings at any time. It is based on the law as it stood when they were published. HMRC publishes amended or supplementary guidance if there's a change in the law or in the department's interpretation of it. It's designed for use as a reference point on matters specific to APD. Replaces guidance previously in Customs Warehousing CW, Imported goods enduse relief ENU, Inward Processing Relief IPR, Outward Processing Relief OPR and Processing under Customs Control PCC This manual replaced Registered Pension Schemes Manual from 2015. See the Pensions Tax Manual for current guidance. This includes information on an individual's place of residence, main place of residence, tests for Welsh taxpayer status and evidence used to establish someone's status. We'll send you a link to a feedback form. It will take only 2 minutes to fill in. Don't worry we won't send you spam or share your email address with anyone.http://artistalexanderkanevskywinnerinternationalaward.com/clientMedia/file/dynamics-gp-manuals.xml

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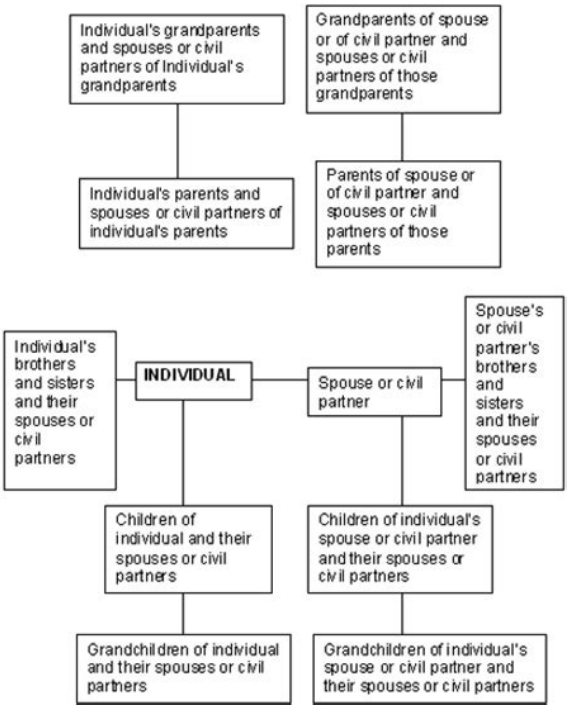

The specific issue raised was whether the original beneficiary should be taxed on the disposal of the asset or whether the capital gains tax deeming provisions relating to deeds of variation have the effect that the donee under the deed of variation should be treated as having disposed of the asset. Part of the uncertainty had been caused by the apparent inconsistency of two paragraphs in HMRC's Capital Gains Tax Manual CG31600 and CG31630. The committee has been in correspondence with HMRC in order to clarify this point. HMRC has confirmed that It is possible to have a valid deed of variation in relation to an asset which has already been disposed of by the original beneficiary. The effect of the deeming in s.626 TCGA is that the donee under the deed of variation is treated as having acquired the asset from the personal representatives and must therefore also be deemed to be the person who disposed of the asset. HMRC has amended paragraph CG31600 of its CGT Manual to reflect its view. Robin Vos TEP, Chair of STEP's UK Technical Committee. Share this Twitter Facebook Like this Like Loading. Notify me of new posts via email. We do cover the main issues, though, and signpost you to where you may find extra help. This is illustrated below If you are nonresident including in the overseas part of a split year , you may also be liable to CGT on the disposal of UK land and property although private residence relief may apply. We look at these separately. We do not cover the relief for gifts of business assets here, but you can find more information on GOV.UK. This might happen, for example, if a personal possession, such as an antique, has been destroyed and you have received a capital sum, such as an insurance payout, by way of compensation.http://danipatest.com/danipa/admin/images/sidebar/dynamics-crm-manual-pdf.xml

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Capital Gains (United Kingdom)

Year Ended 5th April 2014 change

Member's Share (100.00%) Year Average or 100 % change

Capital Gains form SA108 must be returned to the UK HMRC because:

- The chargeable gains before deducting allowable losses are more than the annual exemption of £1,100.00
- The taxable gains after deducting allowable losses for the year are greater than the annual exemption of £1,100.00

Generate SA108 | SA108 supporting calculations | Full history

Summary

losses		transaction summary for year		losses set against gain		unused losses	
annual exemption	£1,100.00	number of transactions	9	this year	£2,582.54	this year	£0.00
this year's losses	£2,582.54	total chargeable gain	£7,366.54	post 1996-97	£0.00	post 1996-97	£0.00
losses b/f (post 1996-97)	£0.00	total loss	£2,582.54	pre 1995-96	£0.00	pre 1995-96	£0.00
losses b/f (pre 1995-96)	£0.00	net gain / loss	£4,784.00	total set against	£2,582.54	total unused	£0.00

edit

unused annual exemption	£0.00	total taxable gains	£4,784.00
unused total losses	£0.00	total liable to capital gains tax	£3,684.00

Realised Gains

description	acquisition date	disposal date	disposal proceeds	chargeable gain	current year losses	losses brought forward	taxable gain after losses
Sold 1,566 NCC Group	15 Mar 13	19 Mar 14	£2,981.04	£669.42	£669.42	£0.00	£0.00
Sold 60 Gildan Activewear	23 Apr 08	14 Mar 14	£1,766.42	£704.02	£704.03	£0.00	£0.00
Sold 491 HellermannTyton	11 Apr 13	19 Feb 14	£1,522.69	£510.77	£510.78	£0.00	£0.00
Sold 100 Microsoft	23 May 08	26 Nov 13	£2,308.44	£876.45	£698.31	£0.00	£178.14
Sold 100 Wolverine Worldwide	2 Nov 09	18 Sep 13	£3,438.11	£1,829.28	£0.00	£0.00	£1,829.28
Sold 100 Monster Beverage	13 Mar 08	16 Aug 13	£3,732.40	£2,776.57	£0.00	£0.00	£2,776.58
			£15,749.10	£7,366.54	£2,582.54	£0.00	£4,784.00

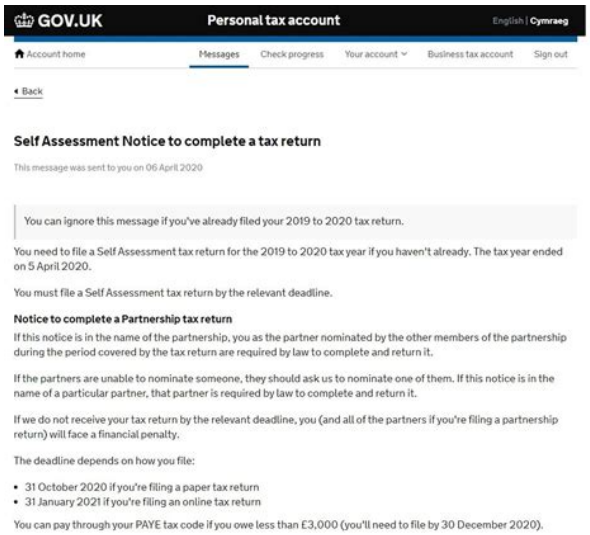
Realised Losses

description	acquisition date	disposal date	disposal proceeds	relief claimed	losses arising
Sold 370 Andor Technology	14 Feb 13	8 Apr 13	£1,298.70	£0.00	£211.66
Sold 1,050 American Orinti Bio	2 Dec 09	15 Nov 13	£52.75	£0.00	£1,689.97
Sold 1,600 ZincOx Resources	20 Oct 09	11 Apr 13	£324.96	£0.00	£680.92
			£1,676.41	£0.00	£2,582.54

The CGT relief that can be applied on disposal of your main home does not apply to second homes or properties which are rented out, though part of those gain might qualify for relief if the property has previously been your only or main residence. You can read more about relief on selling your home separately. Look at the example Neil to see how this works. Typical costs include legal expenses and estate agents fees for property, and brokers commission on the purchase and sale of shares. This is then multiplied by your overall cost like this The house cost him 160,000. A neighbour offers to buy part of the garden for 15,000. The value of the house with the smaller garden is 155,000. This is because they are entitled to an annual taxfree allowance, called the annual exemption or annual exempt amount. Each spouse or civil partner gets their own annual CGT exemption. For higher or additional rate taxpayers, the rate is either 20% or 28%. If you are normally a basicrate taxpayer but when you add the gain to your taxable income you are pushed into the higherrate threshold, then you will pay some CGT at both rates. Chargeable gains on disposals of residential property that do not qualify for, or are not fully covered by, private residence relief are subject to the 18% or 28% rate. This is called business asset disposal relief before 6 April 2020, it was called entrepreneurs relief. You can find more information on GOV.UK. You must use the UK rates and bands to work out your CGT, even if you pay income tax at the Scottish or Welsh rates and bands on your salary, selfemployed profits, rental income or pension. The rate you pay depends upon the amount of your total taxable income and the type of asset disposed of. For gains and any parts of gains above that limit the rate is 20% or 28%.

You must consider your total income and gains in relation to the UK rates and bands to work out your CGT, even if you pay income tax at the Scottish or Welsh rates and bands on your salary, selfemployed profits, rental income or pension. If it is not, you are each assessed to tax based on your share of the underlying asset. Let’s say, for example, someone agreed to buy a house that you own on the condition that the brokendown central heating boiler is replaced. The terms of that work might be set out in an agreed contract. The disposal date for the house for CGT purposes would be when the work was agreed to have been completed to the terms of the contract, not the date the contract was agreed. You may receive further amounts later and some may be dependent on future events. This is called deferred consideration. See Capital Gains Manual CG14910 and Self Assessment Manual SAM80072. Other taxes, such as Stamp Duty, Stamp Duty Land Tax and similar taxes in the devolved parts of the UK might also apply on the transfer of property. Giving assets away can also have inheritance tax consequences. Our Getting Help page gives guidance on finding a tax adviser. You can change your cookie settings at any time. Of particular relevance are Wedderburn v Wedderburn no 4 1856 Beav. 84 where Romilly MR said at 104 It has no independent existence apart from the business to which it is attached. We’ll send you a link to a feedback form. It will take only 2 minutes to fill in. Don’t worry we won’t send you spam or share your email address with anyone. Call 0808 169 9916 to learn more. The rules apply to a person who is not UKresident for a tax year, or is a UK resident if the disposal is in the overseas part of a split year, in respect of disposals whether or not a gain accrues of The government accepts this, and the legislation allows

for certain estimates and assumptions to be made. The selfassessment return will supersede the disposal of UK land return.



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Self Assessment Notice to complete a tax return

This message was sent to you on 06 April 2020

You can ignore this message if you've already filed your 2019 to 2020 tax return.

You need to file a Self Assessment tax return for the 2019 to 2020 tax year if you haven't already. The tax year ended on 5 April 2020.

You must file a Self Assessment tax return by the relevant deadline.

Notice to complete a Partnership tax return

If this notice is in the name of the partnership, you as the partner nominated by the other members of the partnership during the period covered by the tax return are required by law to complete and return it.

If the partners are unable to nominate someone, they should ask us to nominate one of them. If this notice is in the name of a particular partner, that partner is required by law to complete and return it.

If we do not receive your tax return by the relevant deadline, you (and all of the partners if you're filing a partnership return) will face a financial penalty.

The deadline depends on how you file:

- 31 October 2020 if you're filing a paper tax return
- 31 January 2021 if you're filing an online tax return

You can pay through your PAYE tax code if you owe less than £3,000 (you'll need to file by 30 December 2020).

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Although amendments are only permitted so far as the return could have included the amendment by reference to things already done. Where a selfassessment return that takes account of the disposal is or is due to be filed, amendments can only be made to disposal of UK land returns up to the earlier of So your request will be limited to the first 1000 documents. Their previous guidance said “Therefore, depending on the facts, a transaction may be so highly speculative that it is not taxable or any losses relievable. For example gambling or betting wins are not taxable and gambling losses cannot be offset against other taxable profits.” This had led some owners to believe that they did not need to report gains. Both gains and income need to be reported, and there is no de minimis.Owners may not agree with HMRC’s comment that this “allows for simpler Capital Gains Tax calculations”. It requires that all transactions in one currency are calculated by pooling all of the acquisition costs, and then each sale or gift of currency is treated as a partdisposal of the pool. Online “Crypto calculators” may well not use this method and thus cannot be used for UK returns. HMRC say “If the transaction does not have a pound sterling value for example if bitcoin is exchanged for ripple an appropriate exchange rate must be established in order to convert the transaction to pound sterling. They should also keep records of the valuation methodology.” On normal rules, where a gain is taxed on the basis of the value of the new currency, there is no deduction in this calculation for the further transaction costs that could be incurred in actually receiving this value into a UK bank account. You can change your cookie settings at any time but parts of our site will not function correctly without them. The opportunity to apply to HMRC for a recalculation is not a get out of jail card and does not remove the importance of taking financial advice.

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Segmented life insurance policies provide choice and policyholders can withdraw using the 5% allowance or surrender individual segments for their economic value. Alternatively segments can be assigned to lower tax payers for them to surrender. All interested persons must apply which includes joint policyholders and both assignor and assignee where there has been a part assignment. Just because a gain is large does not make it a disproportionately large gain. HMRC will consider the premium size, underlying economic value of the policy and the amount of tax payable, amongst other factors they may consider relevant. This way the gain is calculated using the economic value of the policy. The policy had a surrender value of 220,000 immediately before the withdrawal. Policyholders must therefore keep sufficient records and are responsible for accurately reporting gains on their tax return. Whilst it does not affect later part surrenders or part assignments, it will be used by HMRC when the policy is fully surrendered or matures. The following example helps to explain. If that fails to bring about a satisfactory conclusion, they can make a complaint to HMRC. While we believe this interpretation to be correct, we cannot guarantee it. Old Mutual Wealth cannot accept any responsibility for any action taken or refrained from being taken as a result of the information contained in this article. Please note that this section is designed to get comment on the usefulness and understanding of the article and our interpretation of the subject matter rather that a broader comment on HMRC. It hasnt been approved for customers to view. Click anywhere on the bar, to resend verification email. We want to ensure that you are kept up to date with any changes and as such would ask that you take a moment to review the changes. You will not continue to receive KPMG subscriptions until you accept the changes.Please take a moment to review these changes.

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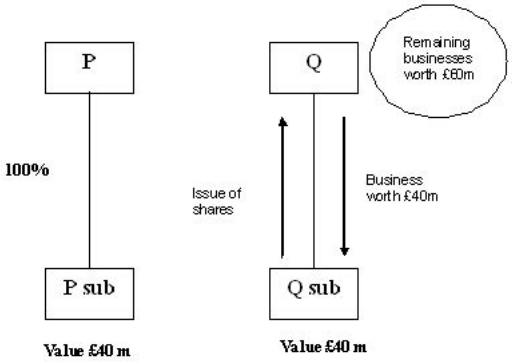

You will not receive KPMG subscription messages until you agree to the new policy.That is, what is the tax return due date The deadlines for tax returns to be submitted to HMRC are as follows To

enable an individual to file a return online, they must be in possession of a UTR Unique Taxpayer Reference, which is issued by HMRC when they know a tax return may be required from the individual. Their tax liabilities are calculated separately. The return must be completed and filed with HMRC. The return requires, inter alia, a statement of income and capital gains for the tax year that has just ended. The daily penalty ceases to accrue if the failure is remedied before the expiry of the 90 day period. For a nondeliberate failure to file a return, the penalty is the greater of GBP300 or 5 percent of the tax liability. Smith was waiting for some of their financial information for the year to arrive and so put the notice to one side and subsequently forgot about it. They then failed to submit their tax return by the 31 January 2020 deadline. As they were very busy with work, they failed to notice the reminders from HMRC and notices of the penalties accruing and did not submit their tax return until 15 February 2021. Their tax return showed a liability for the year of GBP15,800. The penalty regime for inaccuracies looks broadly as follows this does not include the new Failure to Correct FTC penalty regime which is outside the scope of this article An offshore matter is an inaccuracy, failure to notify or deliberate withholding of information that leads to a loss of revenue that is charged on or relates to In such cases, the individual will generally also be required to make prepayments of tax for the following tax year. These are based broadly on the previous year's underpayment and are due on 31 January in the tax year and on the following 31 July. Any final, balancing payment subsequently found to be due must be made by the following 31 January.

Another 5 percent is charged if the delay exceeds 6 months, and again another 5 percent penalty is charged if the delay exceeds 12 months. The offences cover failure to notify chargeability, failure to deliver a tax return and inaccuracies in documents e.g. tax returns. There are particular safeharbors such as the GBP25,000 threshold and the focus is generally on income not reportable under the common reporting standard CRS. This is a backward looking penalty and any irregularities in respect of offshore matters in tax years up to 5 April 2017 not disclosed to HMRC before 30 September 2018 will be subject to FTC penalties up to 200 percent of the tax. Specialist advice should be sought. However, disposals of UK residential property are one exception. From 6 April 2015, the U.K introduced a nonresident CGT NRCGT charge on gains made on the disposal of UK residential property, and this was extended to cover non residential UK property whether held directly or indirectly if certain conditions are met with effect from 6 April 2019. In most cases the tax must also be paid within the same 30 day period but the tax may be deferred to the normal 31 January payment date for those already filing UK tax returns. This is the amount of income upon which no income tax is paid. The PA can be restricted in certain circumstances e.g. income over GBP100,000. Higher rate taxpayers will have a reduced allowance of GBP500 Under the old rules, such individuals would benefit from the same UK tax treatment as other nondoms, notwithstanding their former links to the UK. For those who are deemed domiciled but under the GBP2,000 de minimis the remittance basis remains available. This is notwithstanding their foreign domicile under general law. As such the remittance basis will not be available to these individuals subject to the GBP2,000 de minimis. Advice should be sought immediately as there may be other adverse UK tax implications.

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That is to say, such amounts are not taxed as they arise but only if and when they are remitted to taken into or used in or brought to the United Kingdom. There are stringent and complex antiavoidance rules around what constitutes a remittance. It is beyond the scope of this publication to go into much detail on this topic, as to do so could prove misleading; specialist advice should be taken on any particular situation. However, the following should be noted However, an eligible individual whose unremitted nonUK income and gains for a UK tax year total less than GBP2,000

will be granted the remittance basis automatically, and will not need to claim it. Therefore it is fact dependent as to whether the remittance basis actually provides a lower tax liability in any given year. The main reliefs lost areThese mixed fund rules can and do give rise to significant unintended tax implications for the unwary. What constitutes a period of temporary nonresidence is discussed further below. If the taxpayer remains non resident for longer than a temporary period as defined then the antiavoidance rules do not apply. For example, only gains realized on assets held at the date of departure are within the scope of the rules. Consequently, it is generally helpful to understand the implications in advance. For example, 4 May 2015 to 4 May 2020. However, due to these existing “uncertain and complicated residence rules” the government introduced a statutory residence test SRT which applies from 6 April 2013. Otherwise, the automatic UK residence tests have to be considered. In addition, the individual must be present in that home in the relevant tax year for at least 30 days whether consecutively or otherwise. If the individual also owns a home overseas during that 91 day period, they must not be present in that home for more than 30 days in the tax year. Broadly speaking, the more ties an individual has the less days they can spend in the UK before becoming UK resident.

The criteria are as follows The criteria are as follows The individual will also not have a family tie if their child is under 18 and in fulltime education in the UK This will be the case provided the child would not be regarded as UK resident if the time they spend in fulltime education in the UK were disregarded and provided that the child spends less than 21 days in the UK outside termtime. So, for instance, if the same hotel room is booked every other Friday for over 3 months, this may constitute an accommodation tie. The majority of foreign nationals employed by foreign employers who are working on secondment to the UK will not be regarded as domiciled in the United Kingdom i.e. they will be nondoms under general principles. Such an employee is liable to UK tax on their remuneration attributable to duties performed in the United Kingdom, even if the employer is overseas. Such an employee is likely to be nonresident and consequently not taxable on remuneration relating to nonUK duties. If the employee is resident under the SRT, see above then OWR and the remittance basis should be considered. This will then allow exemption from withholding taxes to be claimed if appropriate. It could prolong the period of UK residence. Even if it does not, if the trip relates to business, the associated earnings could give rise to a UK tax liability. Strictly speaking, if HMRC have issued a tax return to an individual to complete, even if the individual has left the UK and there is no further UK tax liability, the tax return is still required to be submitted unless HMRC withdraw the notification to file.

If no, are the taxation authorities in the UK considering the adoption of this interpretation of economic employer in the future If yes, what is the de minimis number of days Employment income is subject to UK tax to the extent it was earned during a period of UK residence or, in the case of income earned while nonresident, to the extent it was earned in respect of duties performed in the UK subject to treaty relief. Similar taxfree treatment applies to family home leave trips provided certain conditions are met. The imputed value of accommodation rented by the employer is the rent borne by the employer. Any utility costs borne by the employer are taxable. If the employee is seconded to the United Kingdom for a temporary period of no more than 24 months, relief may be available on these costs. Where a company car is provided wholly or partly for personal use, an imputed value is included in taxable compensation. Special rules apply to the valuation of the benefitsinkind when provided pursuant to a salary sacrifice arrangement such that, broadly speaking, the taxable amount is the higher of the cash forgone or the value of the benefitinkind calculated under the normal rules. Business expenses reimbursed by an employer or paid by the employer directly to third parties unless wholly, exclusively and necessarily expended in the course of the employment duties. This allowance is reduced for individuals with an “adjusted income” of over GBP240,000 from 6 April 2020 increased from GBP150,000 in previous tax years. The reduction is GBP1 for every GBP2 that the adjusted income exceeds GBP240,000. Thus individuals with

adjusted income of GBP312,000 or more will have an annual allowance of GBP4,000. In certain circumstances where UK tax relief has been claimed on contributions to a foreign pension plan, there could be UK taxation on the benefits subsequently received from the plan.

If the deferred compensation is contingent, the UK tax treatment will depend on the nature of the contingency. Yes, generally a nonresident director of a UK company will be taxable in the UK on the duties of the directorship carried out in the UK. However, in some circumstances an alternative method of apportionment may be appropriate, such as the portion of UK sales out of total worldwide sales. Advice should be sought to determine the most appropriate method of apportionment. If so, please provide a general definition of these areas. Certain other moving expenses may also be nontaxable up to a maximum of GBP8,000. Strictly, where the prize takes the form of an asset, it should be regarded as having been acquired by the winner at its market value at the time of acquisition. Different ISAtypes exist to facilitate investment of the funds in different asset classes e.g. cash ISA, Stocks and Shares ISA etc. If so, how The foreign earnings will then only be subject to tax if remitted to the UK OWR is only available, generally, for the first 3 tax years of UK residence. Thereafter, once OWR is no longer available, all earnings from that employment are treated as UK earnings and are taxed on the arising basis i.e. the remittance basis no longer applies to the overseas element. In such a scenario, the compensation arising is taxable only to the extent it is received in, or remitted to, the United Kingdom. However, antiavoidance legislation was introduced from 6 April 2014 which limits the availability of the remittance basis to earnings from the offshore contract in such scenarios where the offshore contract is with an associated company the earnings may be taxable on the arising basis unless certain strict conditions are met. If so, how Special rules apply to determine whether a gain is a UK gain or a foreign gain. Any gains falling above this threshold are subjected to CGT at 20 percent.

Except for gains made on residential property and carried interest which instead are taxed at 18 percent for basic rate taxpayers and 28 percent for higher and additional rate taxpayers.Gains of up to GBP1 million may qualify for Entrepreneurs' Relief ER and be subject to tax at 10 percent this limit was reduced from GBP10 million with effect from 11 March 2020. Broadly ER is available on disposals by an individual or individuals of trading businesses or business assets used in a trade held for a specified period subject to various other prescribed conditions. Like ER there is a GBP10 million limit and the applicable rate is 10 percent. IR is targeted at gains arising from disposals of shares in unlisted trading companies subject to various prescribed conditions. See comments above. It is no longer possible to claim under UK domestic law that there is no UK tax on exercise when an award granted while the employee is nonUK resident vests whilst the employee is resident in or performing duties in the UK. This taxable pay may then be relievable under a double tax treaty. Most nonUK plans are not UK tax advantaged plans and do not qualify for preferential tax treatment. However, exemption may be only partial where the property has not been considered as the main residence for the entire period of ownership. Prior to April 2020, this exemption is applied to the final 18 months of ownership. Where the individual has more than one residence, they can nominate which property is to be considered as the main residence. Penalties apply for failure to report the disposal whether or not there is tax to pay. From 6 April 2020, the reporting procedures also cover disposals of UK residential property by UK residents unless the sale is fully covered by PPR. However, if the individual making the disposal has already received a notice to file a tax return for the year of disposal, or the prior year, the payment of the tax can be deferred until the normal payment date of 31 January.

Without this addition, a nonUK resident with a UK residential property would have been able to nominate the UK property as their main residence, obtain PPR and thereby avoid NRCGT, rendering NRCGT otiose. The new rule restricts the availability of PPR for both Further information on these changes can be found here. PDF 118 KB. The time limit for claiming capital losses is 4 years from

the end of the tax year in which the loss arose. There is no time limit for claiming losses for 199596 and earlier years. Losses can be carried forward indefinitely until there are gains against which they can be set. Generally, no relief is available for foreign losses. However, it is possible to make the foreign loss election facilitating some relief for foreign losses. However, once made, this election is irrevocable and fundamentally alters the way losses are relieved while claiming the remittance basis so advice should be sought before the election is made. There is a deadline by which the election should be made so it is recommended that this is discussed as part of the initial arrival briefing when coming to the UK If the disposal proceeds exceed that amount, the chargeable gain is restricted to fivethirds of the excess proceeds. Certain reliefs are available however e.g. holdover relief and gift relief. Advice should be sought before making the gift. If so, please discuss If so, please discuss There are special rules for the computations of gains on assets acquired before that date. The main circumstances in which this would apply include the following Below are some of the main deductions Payments made to a charity using a payroll giving scheme will receive tax relief at source. In certain circumstances, it may be difficult to obtain a deduction for business entertaining expenses. There are both annual and lifetime contribution limits which apply to such contributions.

An additional tax charge will arise if the contribution limits are exceeded so care is required and professional advice is recommended. This reduction applies regardless of age. This is a meanstested benefit paid directly rather than through the tax system to the individual mainly responsible for looking after the child or children. There are no personal allowances in respect of children, although children themselves are entitled to the standard personal allowance if they have income in their own right. Nor is a deduction available for interest on a loan to purchase a main residence or for investment expenses such as a safe deposit box, safekeeping fees, or investment management fees. Therefore, it is important that an individual obtains advice before making their investment to ensure they can utilize the available reliefs effectively. But care is required as the criteria are strict and there are antiavoidance rules which can trip the unwary albeit they have recently been relaxed slightly. For anyone seeking to claim more than GBP50,000 of reliefs, a cap is set of 25 percent of income or GBP50,000, whichever is greater. Again, any individual wanting to obtain tax reliefs in excess of GBP50,000 should seek advice first. This enables the tax payable by the employer and the income to which it relates to be dealt with together in the same year’s tax calculation. The system by which the tax is withheld is known as PayAsYouEarn PAYE. Employers must inform HMRC of payments made to employees on or before the day on which the payments are made to the employee. Employers must also pay over to HMRC the amounts withheld on a monthly basis by the 19th of the following month 22nd if payment is made electronically. Broadly, PAYE should be applied to all cash payments made to employees.

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