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FOR EXAMS IN 2014

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management and illegal activities Practical aspects of tax administration such as appeals digital accounts and record keeping are covered comprehensively This practical approach extends to discussions on PAYE NIC penalties interests and self assessment equipping readers with knowledge applicable in real world scenarios For those dealing with Capital Gains Tax and Income Tax the book provides detailed information on exempt amounts chargeable assets disposals and the tax rates applicable It also covers various aspects of employment income investment income and the computation of income tax The section on National Insurance Contributions breaks down the different classes of contributions and their implications for both employees and employers The book also tackles the complex area of Corporation Tax including trading profits chargeable gains and the various allowances and reliefs available Finally the VAT section demystifies aspects such as input and output VAT registration deregistration and reliefs for small businesses along with VAT records accounts and digital reporting

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