



A-Z of Business Tax Deductions

Annette Morley, Nicola Moore

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A-Z of Business Tax Deductions is a valuable and time-saving first point of reference for UK tax practitioners wanting to check reliefs available on various aspects of their clients businesses. The book provides a succinct summary of the deductions available in each instance, key cases are summarized, and the key UK legislative and the HMRC manual references are also included. When looking at what deductions are allowable, it is generally accepted that there are a number of grey areas, as there is not a lot of legislation. Consequently, there have been a significant number of cases and the HMRC have issued guidance in a number of their manuals. In bringing together these sources, the book allows the practitioner to identify possible allowance and helps to draw conclusions in areas where there may be some ambiguity. The book is structured in a easily navigable A-Z format, allowing the reader to identify quickly the business area they are looking for. By bringing together UK legislative references, summaries of key cases and the HMRC guidance, the book helps the reader to understand the circumstances in which different deductions are allowable. It covers deductions allowable for sole traders, partnerships, and companies.

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