



St James's Place Tax Guide 2010-2011

Walter Sinclair, E. Barry Lipkin

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The St James's Place Tax Guide is a long-established, annual, practical and user-friendly guide which explains in simple terms how the UK tax system works and how best to minimise tax liabilities. It is designed both for private individuals needing advice on self-assessment and tax saving, and for professionals needing to check the latest rules.

Now in its 39th edition, this year's guide is fully updated, reflecting the 2010-2011 tax system and the important changes announced for future years. Tax changes for the year are highlighted in the opening chapter, whilst the closing chapters give updated tax saving hints and tax tables.

In this new edition:

- * Income tax rate changes - 50% additional rate
- * Personal allowance changes - withdrawn for higher incomes
- * V.A.T. changes - increase to 20% in January 2011 with rules to counter 'forestalling'
- * Capital gains tax changes - additional rate of 28% introduced
- * Pensions relief from 2011-2012 restricted for those with taxable income of at least £150,000 with rules to counter 'forestalling', and pension age limit up to 77
- * Residential property stamp duty 'holiday' extension for acquisitions up to £175,000
- * Foreign aspects, including dividends, furnished holiday lettings and non-domiciliaries
- * Widespread anti-avoidance measures

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