# CCH Tax and VAT Premium

Designed for practices handling more complex commercial matters, CCH Tax and VAT Premium provides a costeffective solution for those that require both tax and corporate accounting guidance. With the benefit of CCH's complete range of tax content, the value is further enhanced with a selection of corporate accounting products.

#### **Current awareness**

Live News	
Finance Bill Tracking Service	
VAT News	
Tax News	

#### Commentary

Hardman's Tax Rates and Tables Tax Reporter Indexes Basis of the Tax system Income Tax – Principles Income Tax – Business Profits Income Tax – Investment Income Income Tax – Earnings Capital Gains Tax Inheritance Tax Taxation of Companies Taxation of Trusts and Estates **Capital Allowances** Double Taxation Valuation Tax Credits VAT Reporter Indexes Checklists Introduction Supply

Output and Input Tax - Partial Exemption Zero-Rating (VATA 1994, Schedule 8) Exemption (VATA 1994, Schedule 9) Reduced-Rating (VATA 1994, Schedule 7A) Land, Construction and Property Finance and Insurance Registration - De-Registration Retailers - Second-Hand Goods Special Persons – Special Circumstances **Records and Payments** Assessments and Enforcement

a Wolters Kluwer business

#### **Disputes and Appeals**

Cross-Border Transactions Forms

#### **Tax Planning**

Indexes

- Business
- Section 1 Business in general
- Section 2 Corporate
- Individuals
- Section 3 Individuals
- Section 4 Employment
- Section 5 Capital transactions
- International and Specialist
- Section 6 Overseas matters
- Section 7 Specialist
- VAT Planning
- Income Tax Guide
- Capital Gains Tax Guide
- **Corporation Tax Guide**
- Inheritance Tax Guide
- NIC Guide
- VAT Guide

#### Tax Digest Practical Corporate Tax Manual

Stamp Duty Land Tax Reporter

#### Practical European VAT Manual

PwC Guide to Companies Act 2006

**Corporate Practice Service** 

### Legislation

- Red Tax Legislation: Current
- Income, Corporation and Capital Gains Taxes
- Topic Index
  - Statutes Key Statutes
  - Statutes Finance Acts
  - Statutes Others
  - Statutory Instruments
  - Double Taxation Agreements - Directions by the board of HM Revenue
  - & Customs relating to the submission of Returns using the internet
  - European Material

- Extra-Statutory Concessions
- Statements of Practice
- HMRC Briefs - Tax Bulletins
- Other HMRC Materials
- Other Materials - Accounting Standards
- National Insurance Contributions
- Topic Index
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- Extra-Statutory Concessions
- Tax Bulletin
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- Tax Credits - Topic Index
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- Petroleum Revenue Tax
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- Statements of Practice
- HMRC Briefs
- HMRC Tax Bulletin

Content is subject to change

- Other HMRC Material

- Topic Index Statutes - Miscellaneous Exemptions - List
  - Statutory Instruments

Stamp Taxes

- Extra-Statutory Concessions

**HMRC Manuals** 

Tax Manuals

VAT Manuals

Case law

Tax Cases

Specialist Cases

International

Workflow

**Consult CCH Tax** 

Car fuel

Value Added Tax

Input tax

Output tax

transactions

- Option to tax

- Cash or company car?

- Construction services

- HMRC Statements of Practice
- Tax Bulletin
- Other HMRC Material
- Other Material

#### Green VAT Legislation: Current

- Topic Index Statutes - Key Statues - Statutes - Finance Acts - Statutes - Others Statutory Instruments European Material Official Publications
- Extra-Statutory Concessions
- HMRC Briefs (HB)
- VAT Information Sheets
- HMRC Toolkits
- Business Briefs (1991-2006) News Releases (1987-2006)
- Press Notices (1973-1986)

Other Extra-Statutory Material

Red & Green Tax Legislation: Archive

Companies (Audit, Investigations and

Highlighted orange text indicates additional content to CCH Tax Premium.

Community Enterprise) Act 2004

Scottish Statutory Instruments

- Statements of Practice (SP)
- Notices

1997 - 2010

**Companies Legislation** 

Companies Act 2006

Companies Act 1985

Companies Act 1989

Statutory Instruments

**EU Regulations** 

- VAT Notes
- Tribunal Publications

## For further information: visit: cch.co.uk/demo

Email: cchonline@wolterskluwer.co.uk Call: 0844 561 8166

HMRC Manuals	Capital Gains	
Fax Manuals	<ul> <li>Entrepreneurs' relief</li> </ul>	
/AT Manuals	<ul> <li>Rollover relief</li> </ul>	
Case law	Company Tax	
Tax Cases	<ul> <li>Company reconstructions and</li> </ul>	
Topic Indexes	amalgamations	
Case Tables	- Statutory demergers	
Tax Court Cases	- Loan relationships	
Recent Decisions	- Trading losses - income tax	
VAT Court Cases	- Company purchase of own shares	
Recent Decisions	<ul> <li>Non-statutory demergers</li> </ul>	
Upper Tribunal	– Business losses – corporation tax	
First-tier Tribunal	<ul> <li>Selling or buying a UK business by a transfer of assets</li> </ul>	
Special Commissioners Decisions	<ul> <li>Research and development enhanced</li> </ul>	
VAT Tribunal Decisions (1973 – 2009)	tax relief	
Specialist Cases	- Close Companies	
Corporation Tax Cases	Stamp Duty Land Tax	
Employment Law Cases	<ul> <li>Stamp duty land tax and leases</li> </ul>	
Share Valuation Cases	HMRC enquiries	
Stamp Tax Cases	<ul> <li>Inspection of business premises</li> </ul>	
•	– HMRC powers to obtain information	
nternational	<ul> <li>Penalty calculations</li> </ul>	
JK Double Tax Treaties	<ul> <li>Making use of the tribunal</li> </ul>	
Norkflow	<ul> <li>HMRC powers at end of enquiry</li> </ul>	
Consult CCH Tax	Personal Tax	
Capital Allowances	<ul> <li>Domicile and residence</li> </ul>	
- Capital allowances when buying property	Advice Line	
- Capital allowances when selling property	CCH TaxCall Advice Line	
Remuneration		
<ul> <li>Salary sacrifice</li> </ul>		

- Redundancy and compensation payments

- VAT registration and deregistration

- Land and buildings other than zero-rated

- Zero-rated rated land transactions

- Place of supply of international services