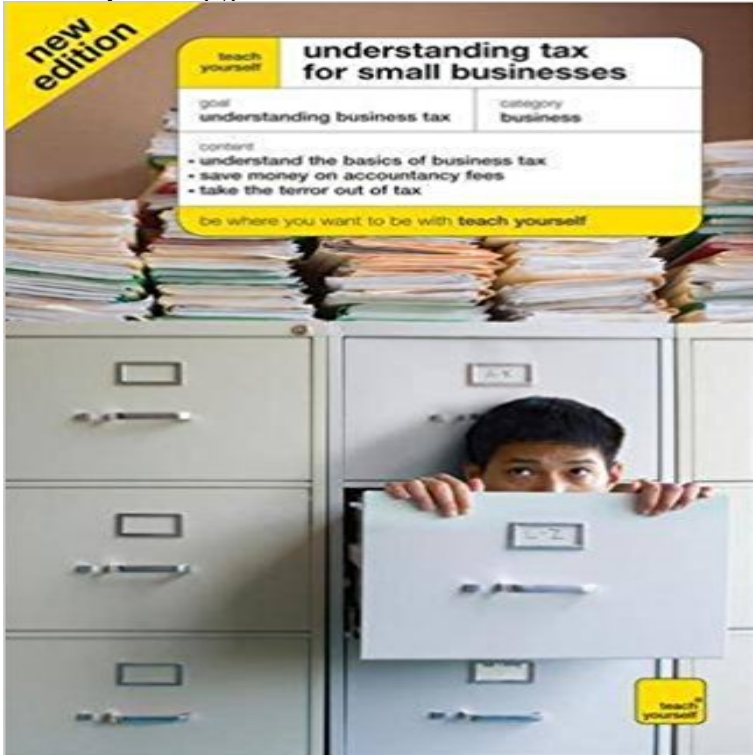


Teach Yourself Understanding Tax for Small Businesses (Teach Yourself Computing)



Written by one of the country's leading tax writers, this second edition of the highly successful *Understanding Tax for Small Businesses* is aimed at small businesses and fills a conspicuous gap in the market. Following the business lifecycle, it provides highly relevant information and advice on the real events that business people experience, whether self-employed or running a company. Throughout this book the reader gains a basic understanding of tax principles, the operation of the tax system and knows when to ask for help, rather than being told how to fill in forms or save tax. It empowers the reader to transact with an accountant or the tax authorities on a more equal footing. An appendix provides a matrix for readers to complete with details of the new tax rates following each Finance Act, together with details of where this information can be sourced. It also provides links to other available information - building on free information available online, particularly from HM Revenue and Customs, there will be frequent Internet links to help the reader navigate the wealth of tax information available. New material covered in this second edition includes:

- The abolition of the 10p rate of tax from 6 April 2008 and the new 10% rate for some savings income.
- Changes in the corporation tax rates.
- Significant reforms to the capital gains tax regime including the abolition of taper relief and indexation allowance.
- The new entrepreneurs relief - of great significance to small businesses people.
- The new style, simplified income tax return; new filing dates for returns; fines.

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