

## TOPICAL TIP

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### Topical Tip 298



#### The taxing problem of plastics – a challenge for all

The Treasury has said a single use plastic waste tax will be brought in – but not for three years. What can you do in the meantime to help tackle the environmental challenge? Legislation on a plastics tax is now slated for April 2022 following proposals expected to be included in the next Budget. The initial consultation received a record of over 160,000 replies, reflecting the importance of . . .

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## Upcoming Seminars

### Dartford

#### Excel Update and Tips

**Date:** Thu 12 Sep 2019

**Time:** 7.30 AM - 9.30 AM

**Address:** Charles Lake House, Claire Causeway, Crossways Business Park, Dartford, Kent DA2 6QA

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### Uxbridge

#### Property Taxes

**Date:** Thu 19 Sep 2019

**Time:** 4.00 PM - 5.30 PM

**Address:** The Buckinghamshre Golf Club, Denham Court Drive, Denham, Buckinghamshire, UB9 5PG

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## Latest Blogs

### Blog: IR35: April 2020 Private Sector Reform

In April 2017, the government reformed the rules in the public sector to address non-compliance with the off-payroll working rules legislation (commonly known as IR35) and it has since been announced that the government will reform the legislation within the private sector. Why the need for change? IR35 rules were first introduced in 2000 however compliance with the rules has not been a . . .

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### Blog: Getting to grips with the tax gap

HMRC did not collect 5.6% of the tax revenue due for 2017/18 according to its annual report on the tax gap. And the biggest increase in shortfall was from smaller businesses and individuals. The £35bn missing from expected tax receipts is a new record in cash terms, with an increase of £2bn on the previous year. Tax evasion and criminal activity together with small businesses failing to pay . . .

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### **Blog: Expense – Revenue or Capital**

Have you got a rental property and looking to renovate or carry out repairs? Are you concerned with what expenses you can claim for tax purposes? Generally allowable expenses are of a revenue nature rather than a capital nature. Provided that the expenses are wholly and exclusively for the purpose of the letting, then those expenses will be allowable expenses and can be offset against your re . . .

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