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27 April: ICAEW has urged government to withdraw and consult on changes to inheritance tax rules on excluded property and the tax liabilities of company directors. It's also called for the delay to changes to capital gains tax relief for private residences and raised concerns over the recovery of taxes in insolvency cases.

Capital gains tax | Personal tax | ICAEW

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Technical helpsheet issued to help members understand how to account for deferred tax under FRS 102. Issued: December 2015 Last reviewed: August 2019. This helpsheet has been issued by ICAEW's Technical Advisory Service to help members understand how to account for deferred tax under FRS 102.

Deferred tax under FRS 102 - icaew.com

Revenue. Fully updated guide focusing on each area of the financial statement in detail with illustrative examples. This chapter on accounting for revenue gives a comparison of FRS 102 Section 23 and IFRS, and looks at measurement of revenue, identification of the revenue transaction, sale of goods, rendering of services, percentage of completion method, franchise fees, interest, royalties ...

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Covid-19 virus outbreak update (22 March 2020) - following ICAEW's decision to delay the July 2020 Advanced Level sitting to August 2020 in light of the Covid-19 virus outbreak, we have decided to delay the release of our Advanced Level learning materials until May 2020 as the Covid-19 virus outbreak is currently causing operational challenges for our team.

Exam Room Notes — ACA Simplified

Icaew Tax Ti Study Manual Principles of Taxation module study resources Here are some resources you will find useful if you are studying for the Principles of Taxation exam. From 1 January 2019, we are implementing some changes to Certificate Level exams, including changes to the calculator policy, identification requirements and reminder emails.

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Technical helpsheet to help ICAEW members to decide whether or not it is appropriate to resign a tax appointment close to the submission deadline where the client has not been forthcoming with the required information.

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Rob studied for a BSc Mathematics and Statistics, at the University of Reading. Thereafter, having particularly enjoyed the Statistics side of his degree, he stayed on at Reading to study for a genetics-based Statistics PhD.

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