

PREFACE

Another year passes, and the UK tax system continues to be more complex than ever! However, help is at hand as another year brings a newly updated version of "Tax Tips and Tools" – now in its fourth version.

The range of areas covered continues to grow and there are now over 60 tools on the latest – surely something for everyone in practice advising individuals/businesses on tax matters; there certainly is for me!

As a regular writer, adviser and lecturer on the topic of Incorporation, I am pleased to see the updated versions of the Incorporation models cover the Finance Act 2004 changes, and the "Incorporation Issues" tool now includes the tax elections needed to be considered on incorporating a business.

I consider this product to be fast becoming an "essential" tool for the busy tax practitioner, up there with the reference books and tax return software! It really does provide practical and commercial tips and tools that enable advisers to deal with topical and key issues cost effectively and accurately. I highly recommend it.



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