

JO1 Personal Taxation – Three Day Workshop

<p>Workshop Timetable</p>	<ul style="list-style-type: none"> • 9.30am – 4.30pm approximately
<ul style="list-style-type: none"> • Overall Workshop Outline 	<ul style="list-style-type: none"> ○ The course is a revision workshop ○ It is assumed that all delegates will have worked through the CII syllabus text ○ Prior to attending the workshop
<ul style="list-style-type: none"> • Syllabus Areas Covered 	<p><u>Day One</u></p> <ul style="list-style-type: none"> ○ Exam overview/revision techniques ○ Accounting periods/payment of tax ○ Tax return dates ○ Tax payment dates ○ Employer key dates ○ Penalties/charges for late returns/payments ○ Calculating payments on account ○ Income Tax ○ Calculation layout/methodology ○ Deductions from income ○ Payments made net of tax ○ Tax reducers ○ Age allowance <p><u>Day Two</u></p> <ul style="list-style-type: none"> ○ National Insurance ○ Class 1 -4 rates/method of collection ○ Calculations ER/EE contracted in/out rates ○ Dual employment maximum payments ○ NI for contracted out pension schemes ○ Capital Gains Tax ○ Overview/calculation of CGT ○ Reliefs/losses/exemptions

Day Three

- **Tax Treatment of Investments**
- NS&I/fixed interest investments
- Shares/collectives
- ISA's/property
- EIS/VCT's
- Chargeable gains on life policies
- Child trust fund/annuities
- Offshore funds/bonds

- **Inheritance Tax**
- Overview/calculation/scope of IHT
- Exempt transfers/CLT's/PET's
- Gifts with reservation/POAT
- Transferable NRB

- **Residence/Domicile**
- Residence/domicile rules
- Income/CGT/IHT for non residents & domiciles
- Remittance basis