

## FACT SHEETS

Legislation is frequently changing. Apsleys would be pleased to send you any of their Fact Sheets, which are updated twice a year, free of charge. Please see list available below. If you would like any of these please ✓ appropriate  and fill in your contact details at the bottom of the second page and return it to us at 21 Bampton Street, Tiverton, EX16 6AA or alternatively please fax it on 01884 256724.

### 1 Starting up in business

- 1.1 Starting Up in Business
- 1.2 Could I Really make a Go of it?
- 1.3 What Business Structure Shall I Use?
- 1.4 The Business Plan
- 1.5 Raising Finance
- 1.6 Sources of Finance
- 1.7 Insuring Your Business

Other factsheets that may be relevant: 2.1, 2.2, 2.3, 3.6, 3.7, 4.1, 5.4, 6.1, 6.4, 6.7 and 9.1

### 2 General business

- 2.1 Directors' Responsibilities
- 2.2 Preparing for your Accountant
- 2.3 The Role of the Company Secretary
- 2.4 Grants

### 3 Corporate and business tax

- 3.1 IR35 Personal Service Companies
- 3.2 Corporation Tax Self Assessment
- 3.3 Quarterly Instalment Payments
- 3.4 Tax Saving Opportunities for Companies
- 3.5 Incorporation
- 3.6 Franchising
- 3.7 The Construction Industry Scheme
- 3.8 Capital allowances

Other factsheets that may be relevant: 11.2, 11.3 and 11.4

### 4 VAT

- 4.1 An Introduction to VAT
- 4.2 VAT Annual Accounting Scheme
- 4.3 VAT - Cash Accounting
- 4.4 VAT Flat Rate Scheme
- 4.5 VAT - Bad Debt Relief

### 5 Employment issues (tax)

- 5.1 Travel and Subsistence for Directors and Employees

5.2	Benefits in Kind	<input type="checkbox"/>
5.3	Company Cars	<input type="checkbox"/>
5.4	National Insurance	<input type="checkbox"/>
5.5	Share Ownership for Employees – EMI	<input type="checkbox"/>
5.6	Payroll – Basic Procedures	<input type="checkbox"/>
<b>6</b>	<b>Employment and related matters</b>	
6.1	The National Minimum Wage	<input type="checkbox"/>
6.2	Statutory Sick Pay (SSP) and Statutory Maternity Pay (SMP)	<input type="checkbox"/>
6.3	Dismissal Procedures	<input type="checkbox"/>
6.4	Recruitment Procedures	<input type="checkbox"/>
6.5	Redundancy Procedures	<input type="checkbox"/>
6.6	Managing Absence	<input type="checkbox"/>
6.7	Health and Safety	<input type="checkbox"/>
6.8	Legal Working in the UK	<input type="checkbox"/>
<b>7</b>	<b>Personal tax</b>	
7.1	Taxation of the Family	<input type="checkbox"/>
7.2	Charitable Giving	<input type="checkbox"/>
7.3	Child Tax Credit	<input type="checkbox"/>
7.4	Enterprise Investment Scheme	<input type="checkbox"/>
7.5	Venture Capital Trusts	<input type="checkbox"/>
7.6	Tax Aspects of Property Investment	<input type="checkbox"/>
7.7	Individual Savings Accounts	<input type="checkbox"/>
7.8	Buy to let Properties	<input type="checkbox"/>
7.9	Buying Property in France or Spain	<input type="checkbox"/>
7.10	An Introduction to Self Assessment	<input type="checkbox"/>
	Other factsheets that may be relevant: 8.1, 8.2, 8.3 and 9.1	
<b>8</b>	<b>Capital taxes</b>	
8.1	Use of Trusts	<input type="checkbox"/>
8.2	Capital Gains Tax	<input type="checkbox"/>
8.3	Inheritance Tax	<input type="checkbox"/>
8.4	An Introduction to Stamp Duty Land Tax	<input type="checkbox"/>
8.5	Capital gains tax and the family home	<input type="checkbox"/>
	Other factsheets that may be relevant: 7.1, 7.4, 7.5, 7.6, 7.8 and 7.9	
<b>9</b>	<b>Pensions</b>	
9.1	Stakeholder and Personal Pensions	<input type="checkbox"/>
9.2	Occupational Pension Schemes : Trustees’ Responsibilities	<input type="checkbox"/>
9.3	Pension ‘A’ day	<input type="checkbox"/>
<b>10</b>	<b>ICT</b>	
10.1	E Commerce and Internet - The Jargon De-Mystified	<input type="checkbox"/>
10.2	E mail/internet acceptable use policy	<input type="checkbox"/>
10.3	Choosing an Accounting Package	<input type="checkbox"/>
10.4	Data Security	<input type="checkbox"/>
<b>11</b>	<b>Other</b>	
11.1	Charities: Trustees’ Responsibilities	<input type="checkbox"/>
11.2	Money Laundering and the Proceeds of Crime	<input type="checkbox"/>
11.3	High Value Dealers	<input type="checkbox"/>

11.4 Limited Liability Partnerships



11.5 Community Amateur Sports Clubs



NAME \_\_\_\_\_ COMPANY \_\_\_\_\_

ADDRESS \_\_\_\_\_

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PHONE NUMBER \_\_\_\_\_ EMAIL \_\_\_\_\_