This is a splendid publication. It is comprehensive, well updated and easily the best in its field. I thoroughly recommend it.

Robert Jamieson MA CTA (Fellow) FCA, Partner at Mercer and Hole

Tax Planning for Family and Owner-Managed Companies 2012/13 is an invaluable source of money-saving guidance for anyone who advises or runs a family or owner-managed company. Now widely recognised as the leading book on the subject, it examines a wide variety of tax planning matters from the viewpoint of the company, its working and non-working shareholders, and its employees.

This fully updated new edition of Tax Planning for Family and Owner-Managed Companies contains effective strategies for dealing with particular problems and opportunities for family and owner-managed companies, including:

• Extracting funds
• Dealing with remuneration, benefits and expenses
• Succession planning and passing on the company
• Selling and winding up the company
• Reorganising shares and trading activities
• Company reorganisations and share buy-backs
• Dividend strategies
• Employee share schemes
• Pension scheme strategies

The 2012/13 edition of this essential book contains the very latest tax planning strategies and demonstrates how to keep tax liabilities to a minimum. It is fully updated with the Finance Act 2012 changes and covers the new Seed Enterprise Investment Scheme (SEIS), improvements to the Enterprise Investment Scheme (EIS), new SDLT charges on residential property, capital allowance changes to the treatment of fixtures and integral features, and the latest developments on tax avoidance (including the proposed GAAR).

Worked examples illustrate complex points throughout, and each chapter concludes with useful checklists of planning points referring to the tax position of different parties.

Peter Rayney FCA, CTA (Fellow), TEP now practises as an independent tax consultant. He was a tax partner with BDO for over twenty years and during the last four years was BDO’s National Tax Technical Partner. He specialises in Corporate Tax / OMB Tax and Corporate Finance Tax and is Chairman of the ICAEW Tax Faculty’s SME Business Tax Committee.

Peter Rayney FCA CTA (Fellow) TEP
Peter Rayney Tax Consulting Ltd