

EDINBURGH TAX NETWORK

Seminar | Wednesday 27th September 2017

Edinburgh Tax Network

The Edinburgh Tax Network was formed in 2009 as a means of promoting the tax profession, irrespective of the actual qualifications held, through joint CPD and networking events. The organising committee consists of representatives from:-

- The Chartered Institute of Taxation (Scotland Branch)
- The Faculty of Advocates
- Trust, Fiduciaries and Executries Group (TrustBar)
- Institute of Chartered Accountants Scotland (ICAS)
- Society of Trust & Estate Practitioners Scotland (STEP Scotland)
- ICAEW Scotland

For further information, or to volunteer to present at events, please contact Richard Johnston (CIOT/ ATT) on edinburgh@tax.org.uk or Derek Francis (TrustBar/ STEP/ CIOT) via

clerks@terrafirmachambers.com

“Wholly and Exclusively”

Derek Francis, CTA (Fellow), TEP,
Advocate, Terra Firma Chambers, Barrister, Temple Tax Chambers



- Test for allowability of deductions v. business income s. 34 ITTOIA 2005 & s. 54 Corporation Tax Act 2009
- An old test explored through old and new case law
- Inevitable benefit which was not the taxpayer's conscious motive for incurring expense may be the/a purpose – but not if it's incidental
 - *Bentleys, Stokes & Lowless v Beeson* (H M Inspector of Taxes) 33 TC 491
 - *Mallalieu v Drummond* [1983] 2 A.C. 861
 - *Samadian v HMRC* [2014] UKUT 13 (TCC),
- Millet LJ's 5 Propositions Vodafone Cellular v Shaw [1997] STC 734
- *Samadian v HMRC* [2014] UKUT 13 (TCC) – Travel Expenses
- How does the Taxpayer show that expenditure is wholly & exclusively for the purposes of the trade where there's benefit to him or others?
- *McQueen v Revenue and Customs Commissioners* [2007] STC (SCD) 457
- *Crown and Cushion Hotel (Chipping Norton) Ltd v HMRC* [2016] UKFTT 765

When | Registration, Tea & Coffee 12.30pm | Seminar 1pm

Where | The Mackenzie Building, Old Assembly Close, Edinburgh, EH1 1QX

1 Hour of CPD | There is no charge for attending however prior booking is necessary

To reserve a space please call 0131 260 5606 or email seminars@terrafirmachambers.com