



IR35 Defence Strategies: Fourth Edition

By *David Smith, David E. Smith*

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Written by a well-known name in the UK's IR35 (Intermediaries Legislation) field, this fourth edition stems from the author's wealth of experience in taking cases to the Revenue. Users will benefit from this practical, planning, and strategic book, which provides solutions to the IR35 legislation with the correct legal tests for determining whether a person is caught by IR35. The book gives individuals the confidence to take cases to the UK Commissioners. This leading publication takes into consideration crucial UK case law developments since the last edition was published. These include important new case law such as employment status, statutory references changed for the Income Tax Act 2007, Her Majesty's Revenue and Customs' use of new Appeals Units, and the way in which Her Majesty's Revenue and Customs now tackles IR35 cases. Tax practitioners and accountants will find this book of benefit when advising clients.

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