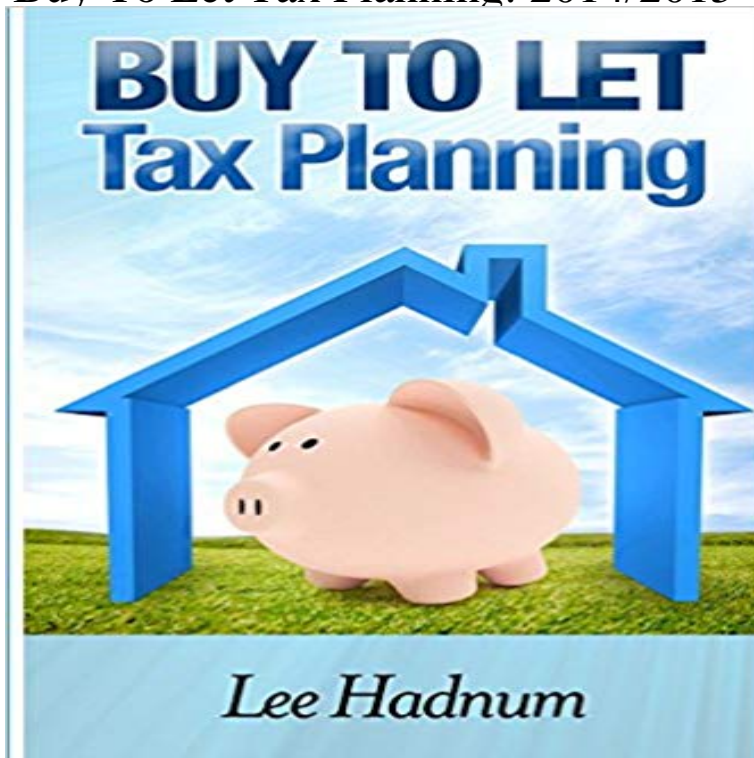


## Buy To Let Tax Planning: 2014/2015



UPDATED FEBRUARY 2014 #1  
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date with the March 2014 Budget  
changes Buy To Let (BTL) landlords have  
to consider: Income tax Capital gains tax  
Inheritance tax Stamp duty land tax on  
their property holdings. In this book we  
look at tax planning techniques that all  
BTL landlords can consider to reduce the  
amount of these taxes they pay. What is  
included in this Book? Subjects covered  
include: A look at the top tax deductions  
you can claim to reduce your rental profits  
Important tax changes that arise from the  
2014 Budget and that apply from 2015 and  
2016 How to maximise the amount of  
interest you can deduct including the  
capital account rules to widen your interest  
deduction How your deductions are  
restricted if you have an overdrawn capital  
account with your BTL property and how  
to avoid it How to transfer income to a  
spouse/child to benefit from lower rates of  
income tax and the HMRC forms that need  
to be completed How to calculate the wear  
and tear allowances and/or capital  
allowances to reduce your taxable profits  
When you can claim capital allowances  
and how to maximise your tax relief All  
you need to know about setting up your  
own property management/service  
company to reduce taxable profits How to  
get maximum relief for your rental losses  
The difference between being a property  
developer and a property investor and how  
this will impact on you Tax planning for  
former private residences including PPR  
relief and the latest changes Claiming  
additional relief when you rent out a  
former main residence When you should be  
reoccupying property before disposal to  
reduce CGT Flat conversions and claiming  
principal private residence relief UK tax  
planning for non residents investing in UK  
property When you should consider using a

property company to own your investment properties to reduce tax Inheritance tax planning for BTL landlords Using trusts to hold BTL property to reduce CGT and inheritance tax How to purchase property for your children tax efficiently Tax treatment of UK and overseas mortgages and how they can be used to reduce CGT, inheritance tax and income tax Restructuring existing property holdings to reduce tax Using a holding company/subsidiary group structure for large property holdings

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