



ACCURACY ACCOUNTING & TAX

ACCOUNTING FOR THE FUTURE

CORPORATION & BUSINESS TAX

LET'S GET DOWN TO BRASS TAX

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Corporate and business tax

We can help ensure that you are compliant with all the tax regulations - and also that you are minimising your tax bill. Here are some key topics...

[An introduction to corporation tax](#)

Key information about company tax.

[Business motoring - tax aspects](#)

This factsheet focuses on the current tax position of business motoring, a core consideration of many businesses. The aim is to provide a clear explanation of the tax deductions available on different types of vehicle expenditure in a variety of business scenarios.

[Capital allowances](#)

The cost of purchasing capital equipment in a business is not a tax-deductible expense. However, tax relief is available on certain capital expenditure in the form of capital allowances.

[Corporation tax - quarterly instalment payments](#)

Under corporation tax self-assessment large companies are required to pay their corporation tax in four quarterly instalment payments. This factsheet considers the rules regarding these payments.

[Employed or self-employed?](#)

How to determine whether you are employed or self-employed?

[Homeworking costs for the self-employed](#)

If you are self-employed and work from home this factsheet will summarise what homeworking costs you can claim for tax purposes.

[Husband and wife businesses](#)

The tax and legal issues of owning a business with a spouse.

[Off-payroll working and Personal Service Companies](#)

The 'IR35' rules are designed to prevent the avoidance of tax and national insurance contributions through the use of personal service companies and partnerships. This factsheet summarises what situations are caught by the rules and the implications of the rules.

[Research and development](#)

Research and development (R&D) by companies is being actively encouraged through a range of tax incentives, which we consider in the points below.

The Construction Industry Scheme

The Construction Industry Scheme sets out special rules for tax and national insurance for those working in the construction industry. This factsheet considers the workings of the scheme.