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V1.2 April 2025

How to Access VitalSource

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5. Please view the VitalSource support section of the website if you have any other issues:
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Summer Updates

Each year the Publications Team release an “Summer Update” document to make sure the content in the eBooks is as up to date as possible in between the release of a New Edition. To view the updates to the eBooks, you first need to enable updates on your books.

How to View and Enable Content Updates on VitalSource

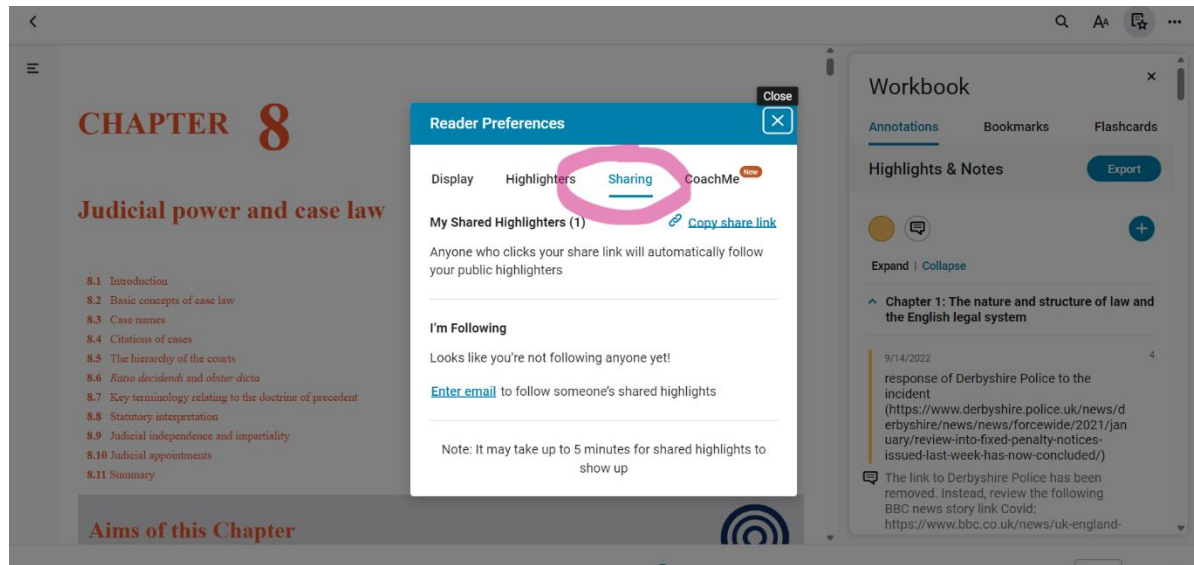
Click into a book you are wanting to access updates for.

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Once you have clicked on the plus sign you will see some tabs. Click on the sharing tab (below highlighted in purple) and add the email address for CILEX Education: updates@cilex.org.uk.



It is worth refreshing the page at this stage to allow the updates to sync, it may take 5 minutes for this to happen. Once this is enabled, you will see highlighted comments by the updated sections. The comment will either hold the updated text, or it will refer you to the Content Update Document section to view the whole update. For example:

transfer shares, as you saw in **Chapter 8**. We will also briefly look at the application of stamp duty reserve tax on electronic purchases of shares.

Most businesses have to account for VAT. They must charge VAT on their sales (subject to certain exemptions). They can, however, reclaim the VAT that they have paid on their business expenditure. Generally, it is only consumers who have to pay VAT without being able to reclaim some of it.

This chapter deals with the main principles of all these taxes. It also looks at some of the main exemptions and reliefs, particularly in relation to capital gains.

13.2 Tax: an overview

Activity

For an overview of just how much tax is raised by the UK government, and how it breaks down between the different taxes, open the latest report published by the House of Commons Library at <https://commonslibrary.parliament.uk/research-briefings/cbp-8513/>. From the front page you will see that we are talking about hundreds of billions of pounds. Income tax is the single most important contributor. VAT is also very significant. "NICs" are National Insurance contributions, which we looked at briefly in **Chapter 2**. You will see that they contribute almost as much as income tax. The "capital taxes" include both CGT and also inheritance tax (which is not dealt with in this textbook).

You will often hear or read about **tax avoidance** and **tax evasion**. As a lawyer, it is important that you understand the difference between the two. Tax avoidance is about using tax laws, exemptions and reliefs to minimise liability to tax. Tax avoidance is legal, and it is an important part of a lawyer's work. Tax evasion is illegal: it is about evading liability for tax, for example by failing to declare income or transactions. Lawyers must not help their clients to evade tax.

UK tax law includes a **General Anti-Abuse Rule**, which allows HMRC to challenge transactions which do not have any discernible commercial purpose other than avoiding income tax, capital gains tax or corporation tax (or inheritance tax).

4/3/2025

Update: Please see section 13.2 of the Business and Employment Law Summer Update in your Study Guide and Content Updates for Advanced Stage Second Editions.

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To read this updated section you would need to open the Study Guide and Content Updates for Advanced level, click into the Business and Employment section, and go to section 13.2:

 Study Guide and Content Updates - Advanced Stage 2nd Editions ... CILEX Education	
Expand all Collapse all	
▼ Title Information	1
▲ Content Updates - Summer 2025	2
▼ Wills, Probate and Private Client	2
▼ Family Law and Practice	3
▼ Business and Employment Law	4
▼ Reading List	5

9.7.4 s173: duty to exercise independent judgment

The reference to s173(3) CA 2006 is now s173(2)(b).

Chapter 13: Tax

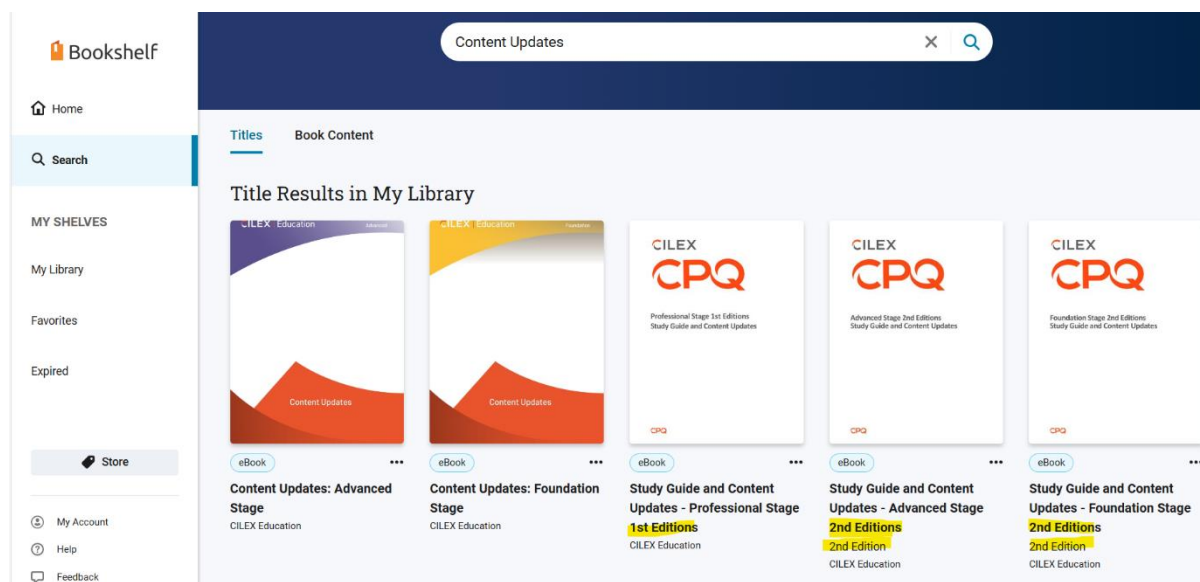
13.2 An overview

Be aware that tax changes were announced in the autumn 2024 budget which will come into effect for the 2025/2026 tax year on 6 April 2025. Details of any changes will be made on the www.gov.uk website and the links in the course book should guide you to the updated information.

The following link to the House of Lords Library gives an overview of the changes:
<https://lordslibrary.parliament.uk/autumn-budget-2024-key-announcements-and-analysis/> .

13.4.6.5 Business asset disposal relief (BADR)

Each level has a Content Update document, you can use the search bar function to bring these up, please make sure that if you are reading a Second Edition book, you refer to the Second Edition Content Update document:



The screenshot shows the CILEX Bookshelf interface. On the left is a sidebar with navigation options: Home, Search, MY SHELVES (My Library, Favorites, Expired), Store, My Account, Help, and Feedback. The main area has a search bar at the top with the text 'Content Updates'. Below the search bar, there are tabs for 'Titles' and 'Book Content'. The 'Titles' tab is selected, showing 'Title Results in My Library'. There are five book covers displayed:

- Content Updates: Advanced Stage** (CILEX Education) - eBook
- Content Updates: Foundation Stage** (CILEX Education) - eBook
- Study Guide and Content Updates - Professional Stage 1st Editions** (CILEX Education) - eBook
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