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PSNC Briefing 039/12: Corporate Tax Update

This PSNC Briefing concerns updates to new guidance issued by HMRC.

HMRC Guidance

The published guidance explains the HMRC risk based approach to checking whether a taxpayer will be taxed under IR35.

This guidance may be of little interest to many LPCs, but it particularly relevant to those LPCs that engage LPC Chief Officers or others through a limited company or partnership acting as intermediary.

[Link to guidance document](#)

If you have queries on this PSNC Briefing or you require more information please contact [Mike Dent, Head of Finance](#).

