

# Welcome to our Tax and VAT eshot

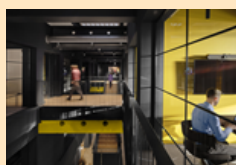


Dear Olivia

This month our Tax and VAT eshot includes Inheritance Tax (IHT) reforms - will you or your business be affected; How donations to charity can provide tax relief; Designating a property as your main residence; Claiming VAT on pre-registration purchases; Rolling over Capital Gains (CGT); Reminder of Employer's National Insurance Contributions (NIC) changes from April 25; Reforms to taxation of non-doms from April 2025; Self-employed must report profits on tax year basis; Tax on inherited private pension pots; VAT liability of food products and our March/April 2025 Tax Diary dates.

If you have any concerns or questions about the content, please pick up the phone or email [taxdepartment@beeverstruthers.co.uk](mailto:taxdepartment@beeverstruthers.co.uk). We are here to help.

Next months eshot will be published on **Thursday 3 April**.



## **Inheritance Tax (IHT) reforms are coming - will you or your business be affected?**

In the Autumn Budget of October 2024, UK Chancellor Rachel Reeves announced significant reforms to Inheritance Tax (IHT) affecting Business Property Relief (BPR) and Agricultural Property Relief (APR).

[Find out more](#)

## **How donations to charity can provide tax relief**

Gift Aid transforms charitable donations by allowing charities and CASCs to claim 25p extra for every £1 given—at no additional cost to you. Higher and additional rate taxpayers can also claim valuable tax relief, making giving even more rewarding.



[Find out more](#)



## **Designating a property as your main residence**

Owning more than one property? You can claim Capital Gains Tax (CGT) relief on just one at a time. By formally electing your main residence within two years of property changes, you can optimise your CGT exemption and make the most of key tax benefits.

[Find out more](#)

### Claiming VAT on pre-registration purchases

Businesses can reclaim VAT on pre-registration expenses if they relate to taxable supplies made after VAT registration. The rules differ for goods and services, with time limits of 4 years for goods and 6 months for services. Proper understanding ensures you don't miss out.



[Find out more](#)



**Rolling over Capital Gains Tax (CGT)**

[Find out more](#)



**Reminder of Employer's NIC changes from April 25**

[Find out more](#)



**Reforms to taxation of non-doms from April 2025**

[Find out more](#)



**Self-employed must report profits on tax year basis**

[Find out more](#)



**Tax on inherited private pension pots**

[Find out more](#)



**VAT liability of food products**

[Find out more](#)

## Some important tax dates you may want to note:

[Find out more](#)

**19 March 2025** - PAYE and NIC deductions due for month ended 5 March 2025 (If you pay your tax electronically the due date is 22 March 2025).

**19 March 2025** - Filing deadline for the CIS300 monthly return for the month ended 5 March 2025.

**19 March 2025** - CIS tax deducted for the month ended 5 March 2025 is payable by today.

## Here are some recent tax publications to read...

**Tax & VAT  
February  
2025**

**Tax & VAT  
January  
2025**

## Lets talk tax services...



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