A Guide to Tax on Lexis Library
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- Inland Revenue Bulletins.
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- Inland Revenue Notices & Leaflets.
- Customs Notices & Leaflets.
- Tax Cases.
- Tax Office Addresses.
- Inland Revenue Clearances & Interpretations.
- International Tax Treaties.
Lexis Library offers two main pages for Tax:

1)  www.lexisnexis.com/uk/tax

The Tax and Accountancy page presents a list of books and sources that can be customised and provides links through to other services such as Tax News and Tax Analysts.

The list of books can easily be personalised by clicking on the link Add/remove/sort sources.

The Quick Find enables a search for an act or statutory instrument, a case, specific journal article, a form or a book/source.
Originally designed as a news and books page, Tax News is split into several main areas. The news topics are customisable but unlike the Tax and Accountancy page, the books and sources present are not.

However, the page does provide access to many of the most popular tax works within Reference Materials. Click on the red or blue search button to go to a search page or click on the title of a book to open a table of contents for browsing.

The Quick Search searches the news items i.e. press releases, official HMRC statements and booklets, Manual Updates, & Statutory Instruments going back to September 1998. A search here does not incorporate a search of Resources or the Reference Materials. These should be searched separately.

Main Panel

Breaking News presents the 5 most recent news items across all tax news categories. Simply click on the More link to display the previous 20 items.

News Topics presents the 5 most recent news items under each of the following headings: Trusts & Estates, Corporate & Business Taxes, Personal & Employment Taxes, VAT, Stamp Taxes, Customs & Other Expenditure Taxes, Charities, Audit & Accounting, Environment & Oil Taxes.

Cases presents the 5 most recent cases under the 4 categories: Direct Tax Cases, Indirect Tax Cases, Tribunal Decisions, Customs/Excise Duty Tribunals.
Searching

The Quick Search in Tax News

It is possible to restrict a search to just one or more news topic by clicking into the white box by the titles.

To search Titles/Headings

To find known documents quickly, run a search through the news or press release titles. Simply type in the word “Headings” followed by the word or phrase needed in brackets e.g.

- **headings (manual update)** - check for new updates to HMRC Manuals.
- **headings (weekly summary)** - useful for VAT updates.

General Search Principles on Lexis Library

All words typed in consecutively, will be searched for as a complete phrase e.g.

- Controlled Foreign Company
- Open Ended Investment Company

Use a connector to link different words and phrases together:

- **AND** finds words or phrases where they appear together in the *same document*. However, in many instances **AND** will be too broad, so use the “Within” connectors outlined below for greater precision.

- **W/ N** - The word number connector will find words or phrases where they appear together within a specified word range. Always place the connector between the words you wish to search for e.g.

  - **Land w/ 10 Agriculture** - finds “Land” where it appears within 10 words of “Agriculture”.

- **W/ P** - Finds words appearing together within the same paragraph.

  - **Non-resident w/ p Parent Company** - finds “non-resident” when it appears within the same paragraph as “parent company”. Both terms here are searched for as phrases.

- **W/ S** - Finds words appearing together within the same sentence.

  - **Taxation w/ s Foreign Profit**

- **OR** - is essential as there are various ways of referring to different objects and concepts e.g. a car can also be referred to as a vehicle or automobile:

  - **Car or Vehicle or Automobile** - finds all these words in one search
  - **Electronic Commerce or E-Commerce**
Lexis Library is not case sensitive & there is no need to place the search words or connectors e.g. and, or, w/ 10, w/ s, w/ p; in capitals.

Lexis Library also locates regular plurals automatically:

Company will also retrieve Companies.
Share will find Shares.

Use ! to allow for all different word endings:
Tax! will find Tax, Taxes, Taxed and Taxation.

Use * to replace unknown characters:
Cl*rk* will find Clark, Clarke, and Clerk
All*n will find Allen and Allan

Resources

A range of different tax sources - search or browse.

Tax Rates and Allowances
Inland Revenue Clearances and Approvals
Tax Office Addresses
Budget Service
Finance Bill
Finance Bill Tracking Service
Taxation Magazine Website
Taxation Jobs
Tax Events and Conferences
Tax Analysts Content

Reference Materials & Journals

These categories provide access to a wide range of popular Butterworths Tax material. Simply click on the title to browse a book or click on the search button to the left of the title to open a search page instead.

To find other Books not in Tax News

If the book needed is not present on Tax News, follow the blue link To Tax & Accountancy at the top right of Tax News. Once there go to the blue Quick Find box, and type in the name of the book required in the Find a Source field e.g. Company Law Handbooks. A list of possible options will appear. To select a book for searching, click into the white box beside it then on the red button, Ok Continue. The book will now be placed in a search page ready for a new search.
**Personalising News Topics and Cases**

Click on the area of Tax News required for personalisation either: **Personalise News Topics** or **Personalise Cases**.

**To Remove Items**

On the right is a panel listing all the areas that can be personalised. To remove a category from the main page, simply click on the topic name in the right hand panel. This will remove the category from the main display. To re-instate it, simply click back again on the topic within the same panel. Click on **Exit Personalise** to save the changes and go back to Tax News.

**To Re-arrange items in News & Topics**

Use the mouse to drag and drop items around the page. Care must be taken to position the dragged item exactly over the item that it is to replace.

**Useful functionality in Lexis Library**

**The Start Page link:** It may be helpful to make the Tax and Accountancy Practice Area your Start Page. This will make it easier to get back to it again. To do this click on the blue link **Make this my start page** at the top right of the screen. From now on whenever the blue **Start Page** link at the top of the page is selected, the service will go back to the Tax & Accountancy page.

**My Research:** This tab above the red bar keeps a record of recent activities. The **History** category provides access to searches run over the last 7 days, and recent documents viewed over the last 2 days. Any Saved Searches and e-mail alerts that have been set up can be found again in My Research.

**The Activity Trail:** Once a search has been carried out use this to go back to previous stages in the search. It opens up as a series of blue links found starting from beneath the title **Lexis Nexis Butterworths** on the top left. The same links can be used when browsing too, to go back to the initial list of contents.

**Result Groups** found on the top left of the results pages displays the results of searches in different ways. It will help to locate useful material more easily. The most important options are Source Name, Legislation Title and Topics. These options will vary depending on the types of sources that are searched.

**Search within Results.** If a large number of results are retrieved it is possible to use the Search With Results box found to the top right to run an additional search through the original results. BUT please note that this only inserts an **and** connector. So with some searches it may be much more efficient to return to the initial search page and use a within connector instead e.g. w/10 followed by the additional terms.

**Next Steps** provides a list of possible options available after a search has been carried out. It is located on the top right of the page. These options include editing and saving the search.
Quick Search enables a search within a chosen publication when browsing. Connectors can be used here so it is possible to do far more than simple word or phrase searching.

To restrict a Quick Search to a part or chapter of a book, click into the white box by the part/chapter title. Ticks will appear in the boxes and a search will now only run through the selected material. It is worth expanding the view by clicking on any + signs to see exactly what is selected prior to running the search. These white boxes can also be used to select items for printing, e-mailing and downloading to word. After selection click on the delivery icon required.

Changing sources within My Bookshelf

It is possible to select up to 60 favourite sources to be displayed in the Tax and Accountancy Practice Area Bookshelf on the left of the page. To make changes click on the Add/Remove/Sort Sources link.

Within the Edit My Bookshelf page, the list of books in the right hand panel displays the current selections already present on the Tax and Accountancy page. To remove a book from this list, select it so it turns blue, then click on the blue button with the cross found on the right of the screen. A further pop up window will appear to ensure this is the action required before it is finally deleted. Any removed source can be re-instated later.

To add further books to the Bookshelf, click into the white circle by the category to be changed e.g. Commentary. A list of commentary sources will appear in a box on the left.

Simply select a source by clicking on its name e.g. Simon's Tax Planning and it will turn blue. As this happens, the grey Add button between the two panels will become red and active. Click on this and the chosen source will be placed in the bottom of the right hand panel.
Click on Sort Alphabetically to re-arrange the sources or alternatively, use the arrow buttons to move individual texts up and down. Note that titles of books already selected for the Bookshelf in the left panel, are in red on a blue background. Remember to click Done when finished making changes to the page to confirm the changes.
1. **How do I find the Gaines-Cooper case?**

Go to **Search** by Simon's Tax Cases. This brings up a search page specifically designed for finding cases.

In the **Case Name** field type in the name of the party (or parties if both are known) and click on the red search button to run the search.

2. **How do I find cases on Settlement?**

Go to **search** by Simon's Tax Cases or another appropriate case source. This brings up a search page specifically designed for finding cases.

In the **Summary** field type in **Settlement**. It is also possible to restrict by date. Click on the red search button to run the search. The summary field only searches the Head notes, Catchwords and Judgment of a case.
3. How do I find TCGA 1992 s 10?

Go to Search by the Yellow Tax Handbook. This brings up a search page specifically designed for finding legislation.

In the Title field type TCGA, and in the Provision box enter the provision/section number to be searched for: 10. There is no need to enter further details. Click on the red search button to run the search.

4. How do I find a Statutory Instrument made in 2007?

Go to search by either the Butterworths Yellow or Orange Tax Handbook. In the Title field enter the year to be searched for: 2007. Click into the box by SI. If the series number is known that can be inserted into the Series Number field but if not, don't worry. Leave it blank and click on the red search button to run the search.
A panel now appears on the left of the screen listing the names of the tax SIs for 2007, just browse through the list to locate the one required & select it.

5. How do I find Historical Versions of Legislation?

If you wish to see the law at any date since the beginning of 1998, use the Historical Versions email service to request the enactment or provision(s) needed. The link for this is called Historical Versions and is located on the left of the legislation search page.

6. How do I find references to legislation in a commentary style text book such as Simon’s Taxes or any of the Tolley books?

Go to Search by Simon’s Taxes. This brings up a search page specifically designed for searching through commentary.

In the Search Terms box type in the standard reference for the provision of the act required, e.g. CTA 2009 s 222 or try a search such as CTA 2009 w/ 5 222 and run the search. This finds CTA 2009 within 5 words of 222.
7. How do I find commentary on a subject in a text book?

Click into **Search by Simon's Taxes**. This brings up a search page specifically designed for searching through commentary.

In the **Headings** field, type in the general subject that commentary is needed for e.g. **Loan Relationship** and click on the red search button to run the search. It is always important to remember and include alternative terms and possible abbreviations. Here only the main headings and subheadings of the service are searched NOT the main text.

If a broader search is needed, use the **Search Terms** box but connectors and other terms may be needed as this would be a much wider search e.g. **loan relationship w/ s derivative**

This search finds **loan relationship** in the text within the same sentence as **derivative**. The search automatically allows for plurals of terms too.
8. How do I find recent articles in Taxation Magazine?

Click on **Browse** by the title of **Taxation Magazine**. This displays a browse page. Click on the + sign by the top items to open up the views in more detail and locate recent articles.

9. How do I run a search through Taxation Magazine?

Click on **Search** by **Taxation Magazine**. This brings up a search page specifically designed for searching through journals.

A key point to remember is always to use the **Search Terms** box for any subject based searches. Never run a general search through the **Article Title** field as authors tend to give items some strange titles at times that don't necessarily reflect the subject matter of the article! Only use Article Title when words in the title of an article are already known.

Below is a search for **senior accounting officer**: 

```
Quick search: senior accounting officer
```

```
Add topics to search
```

```
More sources
```

```
Show options to search specific document sections
```

```
Search
```

```
Put and between your search terms to find them anywhere in the document. Search tips
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Add topics to search
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More sources
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Show options to search specific document sections
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Search
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Put and between your search terms to find them anywhere in the document. Search tips
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Search
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Put and between your search terms to find them anywhere in the document. Search tips
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Add topics to search
```

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More sources
```

```
Show options to search specific document sections
```
The following results were retrieved:

10. How do I find articles by a specific author?

Click on Search by Taxation Magazine, this brings up a search page specifically designed for searching through journals.

Here the Author field is a particularly useful way of obtaining a list of articles by a frequently read tax author e.g. type in Truman to get a list of items written by Mike Truman in Taxation Magazine.

If you want a broader search that will include other journals too, go to Sources and chose All Subscribed Journals Sources from the list.
11. How do I set up daily tax news alerts?

In Tax News go to the **Quick Search** box and type in **Tax**! Please note this has to be broad if all tax topics are to be captured. This search is then made possible by restricting to **Today**. Click on the grey **Search** box.

Once the results are located, click on the **Create Alert/Alarm Clock** link on the top and right:

Name the alert & select the **Daily** option. As many as 3 alerts per day can be requested, and type in the e-mail address it should be delivered too.
12. How do I get all the articles from Taxation Magazine e-mailed to me?

In the Taxation search page, type Tax in the Search Terms box as a very general search is needed to capture everything. In Specify Date select Today.

Once the results are displayed click on the Create Alert/Alarm clock found to the right of the screen. This opens the page for setting up the alert. Give the new alert a name, then select the Daily option and type in the e-mail address of the recipient. Keep selected the Alert Me Only if There are New Results option. From Results Format select your preferred option.

13. Where can I find the European VAT Rates?

Go to Tax News and on the right under the heading Resources select Tax Rates & Allowances. Click on the + sign by Value Added Tax and then on the + sign by European VAT Rates. Scroll down the list and select List of VAT rates applied in the member states.
Popular Butterworth’s Tax Services

Loose-leaf Services

There are many tax loose-leaf services produced by Butterworths, but these two are the most important and between them provide a comprehensive guide to UK tax covering legislation and commentary.

A full list of all the tax books can be seen by going to Sources. In Sources select Browse Sources on the red bar, and then click into the white circle by Area of Law. A list of subject files will now appear. Scroll to the bottom right and click on Tax Law.

Simon’s Taxes
(10 Green Volumes) – Updated Weekly Online.

- Leading authority on UK income tax, corporation tax, capital gains tax, inheritance tax and international taxation, tax treaties between the UK and other countries.
- Provides commentary and explanations of tax law and practice.
- Cross-referenced to the legislation, source materials, tax treaties and vice versa.

Devoil’s Indirect Tax Service
(6 Burgundy Volumes) – Commentary is updated fortnightly online, and the legislation weekly.

- Devoil covers Customs Duties, Insurance Premium Tax, Air Passenger Duty, Landfill Tax and the Climate Change Levy.
- Contains legislation, EC Directives and Regulations.
- Relevant Customs and Excise press releases are included as well as Customs and Excise Notices and Leaflets.
- Commentary is thoroughly cross-referenced to the source material and vice versa.

News Bulletins

Simon’s Tax Intelligence (STI)

- First published in hard copy in 1973 but only the material from 1993 onwards is available on the CD ROMs and Lexis Library.
- Companion bulletin to Simon’s Taxes
- It is a weekly publication outlining the tax developments in all areas of tax over the last 7 days.
• Contains new tax related government press releases, Revenue statements of practice and extra-statutory concessions, statutory instruments, press releases from tax related bodies such as the Chartered Institute of Taxation (CIOT), Institute of Fiscal Studies (IFS), and the Institute of Chartered Accountants of England & Wales (ICAEW).
• Summaries of recent Tax and VAT Tribunal Cases will also be provided.

**Tax Handbooks/ Guidance (Annual Publications)**

There are 2 sets:

1. **Legislation Handbooks**

   **Yellow and Orange Tax Handbooks**

   This provides the text of the legislation relating to direct and indirect taxes.

   **Yellow Book**

   • Now in 4 volumes as tax legislation continues to grow.
   • Deals with *direct* tax legislation i.e. taxes on personal and corporate income.
   • Cross-references are provided with hypertext links through to the text and footnotes of Simon’s Taxes Simon’s Tax Intelligence, Simon’s Tax Cases and the Inland Revenue Manuals as necessary.

   **Orange Book**

   • Single volume covering UK legislation on indirect taxes, i.e. value added tax, insurance premium tax, stamp duty etc.
   • Cross-references are provided with hypertext links through to Devoil’s Indirect Tax Service, the Devoil and Simon’s Tax Intelligence, Simon’s Tax Cases and the Customs Internal Guidance Manuals.

2. **Commentary Handbooks**

   **The BDO Stoy Hayward Yellow and Orange Tax Guides**

   • BDO are now the editors of these guides again. Moores Rowland and Chilterns were both editors in the past.
   • Provides expert commentary on the legislation contained in the Butterworths Yellow and Orange Handbooks.
   • Volumes are split into Yellow for commentary on direct taxes and Orange for commentary on indirect Taxes.
Government Resources

_Inland Revenue Bulletin/HMRC Briefs_

- These sources are important communications from government that are essential reading for all practitioners.
- The Inland Revenue Bulletins ran from Nov 1991 to Dec 2006. They appearing quarterly at first and later appeared roughly every two months.
- They were replaced with HMRC Briefs from January 2007 and are reported in Tax News.

_HMRC Manuals_

Full text of the Manuals. Updated regularly in line with the Inland Revenue web site.

_Customs & Excise Manuals (Archival source)_

Since Customs & Excise merged with the Inland Revenue to become the HMRC much of the material in the Customs & Excise Manuals has been migrated to the Inland Revenue Manuals. The last update to this source was in May 2008 but it still has intrinsic historical value for many VAT practitioners.

_Tax Cases_

_Simon’s Tax Cases_ (From 1973 onwards)

- Comprises reports of tax cases decided in the courts of the United Kingdom, the Court of Justice of the European Communities and European Court of Human Rights from 1972.
- Cumulative Tables and Index 1973-2002, contain complete and systematic indices to all cases reported in those volumes.

_Special Commissioners’ Decisions_ (From 1995 to April 2009)

- These have now been replaced by _Simon’s First Tier Tribunals_ from April 2009.
- Special Commissioners hear the larger and more complex appeals relating to income tax, corporate tax, windfall tax, and capital gains tax.
- Have exclusive jurisdiction with regard to oil taxes and inheritance taxes (except valuation) and stamp duty.
- Only series providing the full reports of the decisions. They are published on a monthly basis with quarterly indices.
**HMSO Tax Cases** (From 1875 onwards)

- Published under the direction of the Board of the Inland Revenue.
- The Reports of Tax Cases are the only official reports issued by government authority in the area of tax and revenue law.
- They include decisions of the High Court, Court of Appeal, House of Lords, Court of Session, and Court of Appeal in Northern Ireland on issues relating to income tax, corporation tax, capital gains tax, inheritance tax and stamp duty.

**Tax Cases Leaflets** (From 1997 onwards)

- Series of leaflets published by HMSO/Inland Revenue containing reports of individual appeals to the High Court.
- Really an interim series, each leaflet reporting the progress of an appeal through a single High Court stage (e.g. Chancery Division, Court of Appeal, House of Lords etc.), before the case is finally settled, and the full report published is in the HMSO Tax Cases.
- Each composite report in the full HMSO Tax Cases includes the decision from every High Court stage, and is therefore inclusive of material previously published in one or more of the leaflets.

**VAT & Duties Tribunal Decisions** (From 1973 onwards)

- Full text versions of approximately 5,500 VAT Tribunal Decisions, updated monthly.

**Text Books on Tax Cases**

- **Tolley’s Tax Cases Digest** Contains brief, concise reports of more than 2,500 essential court and special commissioners’ decisions relevant to UK tax legislation from 1875 onwards including selected European tax cases. The cases are arranged by subject area.

- **Tolley’s VAT Cases Digest** The concise summaries of more than 3,500 essential court and VAT Tribunal decisions dating from 1973 onwards, relevant to current legislation. The cases are arranged by subject area.

**The Tolley’s Tax Annuals**

These are hugely popular single subject guides to the different areas of tax.
A “How to Find” Guide to Tax Information

Press Releases
The main ones likely to be asked for are those from the HMRC & HM Treasury. If press releases from other government agencies are required, go into the Central Office of Information web site.

They are also printed in Simon’s Tax Intelligence - see the pink index at the back of the hard copy volume if you don’t have a date, or find the publication in Tax News on Lexis Nexis Butterworths.

The web site addresses are:

HMRC: www.hmrc.gov.uk/
H.M. Treasury: www.hm-treasury.gov.uk
Government News Network: www.gnn.gov.uk
Tax & Accountancy Page: www.lexisnexis.com/uk/tax
Tax News www.lexisnexis.co.uk/taxnews

Extra-Statutory Concessions (ESC)
This is a relaxation of the tax laws to give tax payers a reduction in the amount of tax they need to pay, providing that he/she satisfies the terms & conditions of the concession. So the IR waives the right to collect the tax that would normally be due. They can be found in Simon’s Taxes, binder 9 Revenue Practice.

Statements of Practice (SP)
This explains the Inland Revenue’s own interpretation of legislation and the way they will apply the law in practice. So it is important for practitioners to pay due attention to these. They can be found in Simon’s Taxes binder 9 Revenue Practice.

Consultation Documents
These are publications presenting Inland Revenue proposals for changes or amendments to tax legislation and requesting feedback from Professional Bodies and Tax Practitioners. Other government agencies also produce them. A limited number of recent ones are available within Direct Libraries alongside the Inland Revenue Leaflets.

Revenue, Customs & Valuation Office Manuals
These are Revenue & Customs’ own internal guidance for the use of their Inspectors. It is published for the Information of taxpayers and their advisors.
in accordance with the Code of Practice on Access to Government Information. Tax practitioners will be concerned to use these in conjunction with the tax legislation. These are found in Tax News.

**Tax Legislation**

Butterworths Yellow and Orange Tax Handbooks found in Tax News are the main sources and provide information for the current tax year. Practitioners will tend to have personal copies of these. A new edition is produced after each Finance Act is passed. Updated weekly online, these publications also include European legislation e.g. directives and regulations.

**Statutory Instruments**

These are printed initially in Simon’s Tax Intelligence, although it does take a few weeks for them to be reported in the hardcopy. Older ones still in force can be found in the current Butterworths handbooks (mentioned above), and practitioners will refer to these regularly.

**Journals**

Articles from popular Butterworths tax journals are found within Tax News. These are extracted from:

**Taxation** - This is published on a weekly basis it provides announcements, news, legal decisions, and changes in legislation for Tax practitioners. In addition there are debates, practical solutions to tax problems, commentary from leading tax experts and reviews of new tax software and books.

**The Tax Journal** – This is a weekly publication. It has a distinguished editorial board, and provides news, commentary, leading articles, and the views of professional tax bodies, details of recent tax cases, and VAT and Duty Tribunals.

**Tolley’s Practical Tax** – This is a monthly companion newsletter to the loose-leaf Tolley’s Practical Tax Service and aimed at the general and specialist practitioner. It covers income tax, corporation tax, capital gains tax and inheritance tax. It has a Forum for points of practice (this has been given a small area to itself on Direct News), articles on topical tax issues by experts, coverage of changes in law and practice with full text of extra-statutory concessions and statements of practice.

**Tolley’s Practical VAT & NIC** – These are similar to the Practical Tax Newsletter detailed above and are monthly companion newsletters to the loose-leaf Tolley’s Practical VAT and NIC Services. They keep practitioners up to date with news and developments in these areas.

**Tax Bulletin**

This is a useful journal produced by the Inland Revenue itself, which is issued every two months. Every issue from November 1991 onwards is available in full within Lexis Nexis Butterworths and can be found by going to Sources in Tax and Accountancy.

**Tax Rates and Tables**
As the rates change throughout the year (press releases will announce these as the changes occur) it is important to be aware that volume 1 of Simon’s Taxes will have the updated versions. Whillan’s is the most popular publication for Tax Tables and while it is not available online there is a separate area for tax tables in Resources within Tax News.

Inland Revenue Notices and Leaflets

These are basic outline tax guides aimed at the general public but also consulted by tax practitioners. A good example is IR20. A selection of the most important ones that relate to business matters are available within Simon’s Taxes which can be accessed via Tax News. The IR can take a long time to respond to requests for hard copies so many people rely on those available on the Inland Revenue web site and Tax News.

NOTE: IR35 is NOT a leaflet. While confusing, the number instead refers to a budget press release on the treatment of Personal Service Companies produced in March 1999.

Customs Notices and Leaflets

Again these are aimed at the general public. Many of them including the 700 series can be found in binder 3 of Devoil’s Indirect Tax Service. New editions will also be reported on Tax News as they are published.

Tax Cases

The main tax law reports are the green HMSO Official Tax Cases from 1875 onwards, and Simon’s Tax Cases dating from 1973. Both are available via Tax News. Other popular cases are the Special Commissioners Decisions and the VAT Tribunal Decisions; all can be located in Tax Law within the Sources directory.

Tax office Addresses

These can be found in a 6 monthly publication of the same name from Butterworths. They can also be located within the Resources section of Tax News.

Commentary on Legislation

This can be found in a number of places, within The Chiltern Yellow and Orange Tax Guides, Simon’s Taxes and also the Butterworths Finance Bill and Finance Act Handbooks published each year.

Inland Revenue Clearances

A clearance is advance approval from the Inland Revenue for a tax transaction. This is sought by a company before the transaction actually takes place; so it acts as a safety net for when they are unsure of how the Revenue is going to treat a transaction and avoids penalties later. These can be found in the appendix of the Chiltern Yellow Tax Guide.

Inland Revenue Interpretations
These can be found in part 2 of the Yellow Tax Handbook. New interpretations are included in Simon’s Tax Intelligence. The Revenue states that the interpretations will normally be applied in relevant cases, but that this is subject to a number of qualifications.

**Securities of Negligible Value**
The Revenue regularly publish lists of securities newly accepted by them as having negligible value under TCGA 1992 s 24(2). These can be found in Simon’s Tax Intelligence.

**International Tax Material**

**The OECD Model Tax Convention on Income and Capital**

This provides instructions to tax regimes on how a tax convention should ideally be constructed. The convention developed as OECD member countries came to acknowledge the need to clarify the position of taxpayers engaged in commercial activities in other countries and believed this was best done if all countries applied the same solutions to identical cases of double taxation and eliminated unfairness. This convention is reproduced in Simon’s Taxes Vol 10.

**Double Tax Agreements**

The agreements between the UK and other key countries are reproduced in the Tax Treaties source. However if the agreements between non-UK parties are needed e.g. Germany and the United States, then go into the Tax Analysts material, where all tax treaties globally are provided for the last century along with their amending protocols and withholding tax rates.

The links to Tax Analysts can be found to the right of both Tax pages. In Tax News it is under the heading Resources and in the Tax and Accountancy Practice Area page it can be found under Resources & Tools.

For more details about these services please call 0208 662 2000 or e-mail customer.services@lexisnexis.co.uk

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Crossword

Across

4. These links take you back page by page (8, 5)
6. This book has all the indirect tax legislation (6, 4)
9. How often are Simon’s Taxes and the Yellow Tax Handbook updated online?
10. What is the best source for indirect tax commentary?
11. Click on this tab to find a list of subscribed books.
12. Use this connector to get better results

Down

1. This source has all the direct tax legislation (6, 4)
2. What is the best source for commentary on direct tax issues? (6, 5)
3. How often are the Tolley Annuals updated online?
5. Click on this logo to go back to the chosen Start Page.
7. A useful field to get key commentary searching only through the titles.
8. Gives access to History, Alerts and Saved Searches. (2, 8)
Answers

Across

4. ACTIVITY TRAIL—These blue links take you back page by page. (8, 5)
6. ORANGE BOOK—This book has all the indirect tax legislation. (6, 4)
9. WEEKLY—How often are Simon's Taxes and the Yellow Tax Handbook updated online?
10. DEVOIL—What is the best source for indirect tax commentary?
11. SOURCES—Click on this tab to access subscribed books.
12. WITHIN—Use this connector to get better results (See below for more details).

Down

1. YELLOW BOOK—Has all direct tax legislation. (6, 4)
2. SIMONS TAXES—What is the best source for commentary on direct tax issues? (6, 5)
3. QUARTERLY—How often are the Tolley Annuals updated online?
5. LEXISNEXIS—Click on this logo to go back to the chosen Start Page.
7. HEADINGS—A useful field to get key commentary, searching only through titles.
8. MY RESEARCH—Gives access to History, Alerts and Saved Searches. (2, 8)