


# Tolley Library

[www.lexisnexis.com/tolley/library](http://www.lexisnexis.com/tolley/library)

## Tolley®Library

[Tolley® Guidance](#) | [Tolley.co.uk](#) | [Lexis® Library](#)  
[Make this my start page](#) | [Contact us](#) | [Sign Out](#) | [Help](#)

[Getting Started Videos](#) 

Home Corporate Personal IHT & Trusts International Indirect Tax News Alerts

Search Bookshelf My Library

Yellow Tax Handbook 2010-11 Browse X

Orange Tax Handbook 2010-11 Browse X

Simon's Taxes Browse X

De Voil Indirect Tax Service Browse X

Simon's Tax Cases Browse X

Taxation Magazine Browse X

Search - Home

All Legislation Cases Commentary Journals HMRC Guidance

Keywords  Help

All  Cases  Commentary   
Journals  HMRC Guidance  Legislation

Search

Breaking News Edit

Potential overpayments of Class 1A N...

Regional Employer NICs holiday - wha...

IFAC Issues Revised Guidance to Furt...

> Notice 700 The VAT Guide Specialist Tax...

> Change in bonus rates for SAYE Share Op...

## Getting around

As with LexisLibrary, the home page is the default Start Page but if one of the other tax topic areas is preferred, click on **Make this my start page** within the chosen tab and it changes to **My Start Page**. Clicking on the **Tolley Library** title at any point will return the user to the chosen start page. In addition the tax topic red tabs can be used to navigate to other subject areas as needed.

## Tolley®Library

[Tolley® Guidance](#) | [Tolley.co.uk](#) | [Lexis® Library](#)  
[My Start Page](#) | [Contact us](#) | [Sign Out](#) | [Help](#)

[Getting Started Videos](#) 

Home Corporate Personal IHT & Trusts International Indirect Tax News Alerts

Search Bookshelf My Library

Yellow Tax Handbook 2010-11 Browse X

Simon's Taxes Browse X

Search - Personal

All Legislation Cases Commentary Journals HMRC Guidance

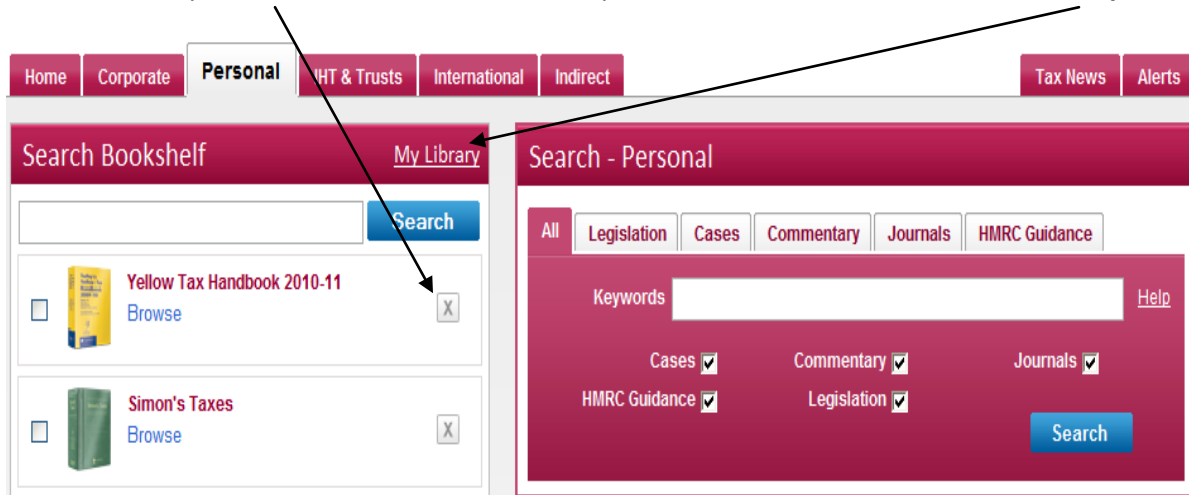
Keywords  Help

Cases  Commentary  Journals   
HMRC Guidance  Legislation

Search

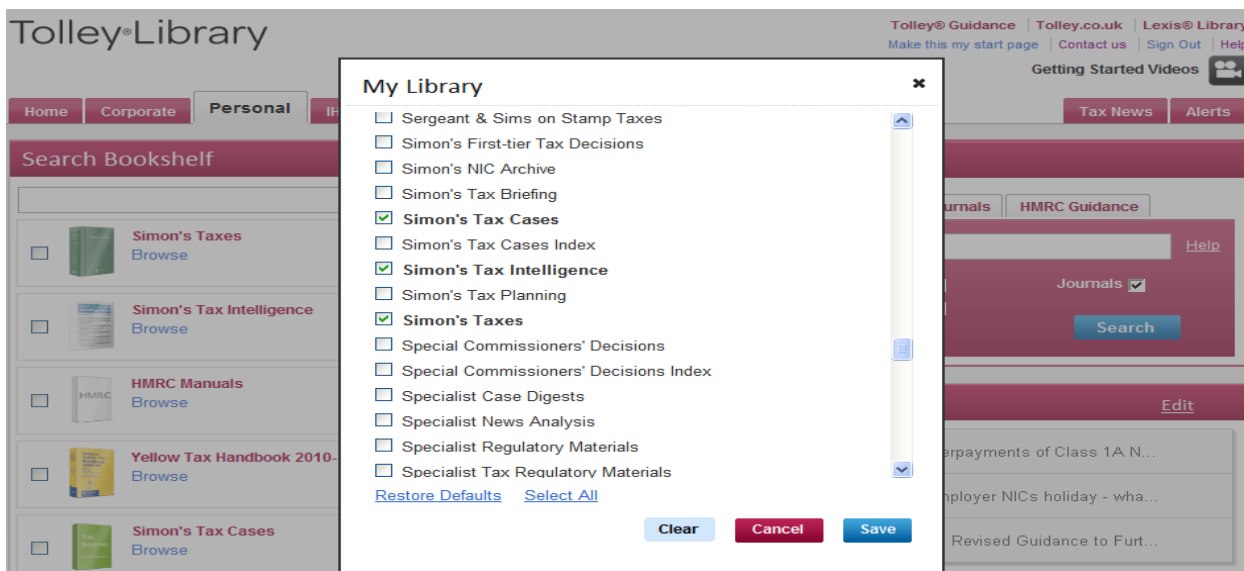
## Topic Tabs & the Bookshelf

Underneath any of the topic tabs is a default selection of books relevant to that subject. Use the mouse to drag and drop books and arrange them in a preferred order. To remove a source from the bookshelf, click on the **X** by the title. To view all books in a topic tab and to select others too, click on **My Library**.



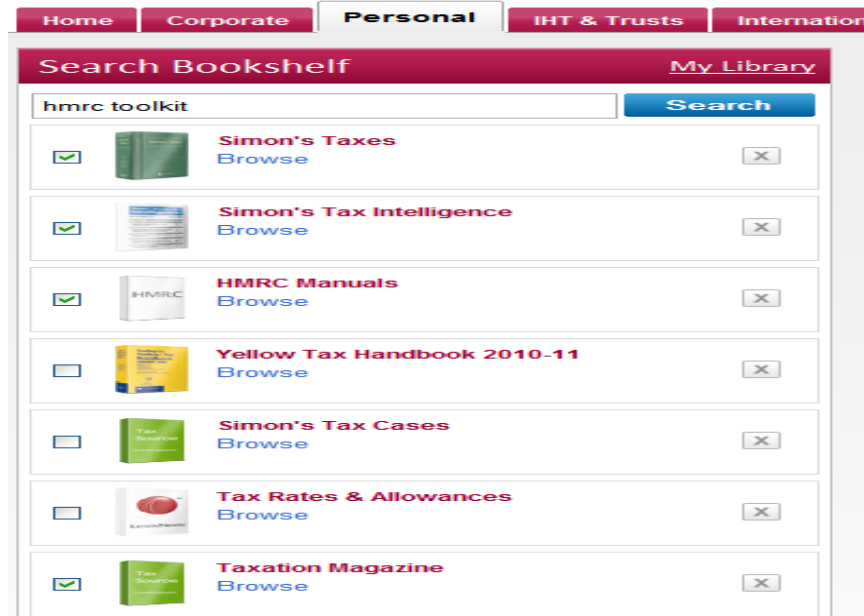
## My Library

My Library opens in another window and enables the bookshelf to be edited. Scroll through the alphabetical list of sources, those already present on the bookshelf have a green tick by the title. Other sources are easily selected by clicking into the check boxes and selecting **Save**. Items can be de-selected too, just click into a checked box and the tick vanishes. There is a separate link to restore the default settings and **Select All** will add all titles in this topic to the bookshelf. However this last option could result in a very long list depending on the subscription taken.



## Searching the bookshelf

This is an area developed in response to specific requests from tax practitioners. It is now possible to search all books on the bookshelf at once, select just one text or a few titles to search together. Click into the check boxes by the books required. Search **hmrc toolkit**:



**Searching** is based on an intelligent natural language algorithm. This will always display results in relevance order by default. The establishment of relevance is a complex process, but essentially what the algorithm will be doing is breaking up the phrase you have entered into individual words and then looking for high proximity of those words in a document. This can be described to customers as similar to the way the main internet search engines such as Google work. If a user wants to search for an exact phrase they can use quotations, e.g. "hmrc toolkit".

Results - (hmrc toolkit) Filter by: **Topic**

All (45) Commentary (42) Law Bulletins (27) Legal Journals (3) Magazines & Journals (3) Materials (8)

Filter by Keyword Sort by date Results 1-20 of 45 Show as: List Create Alerts Share link

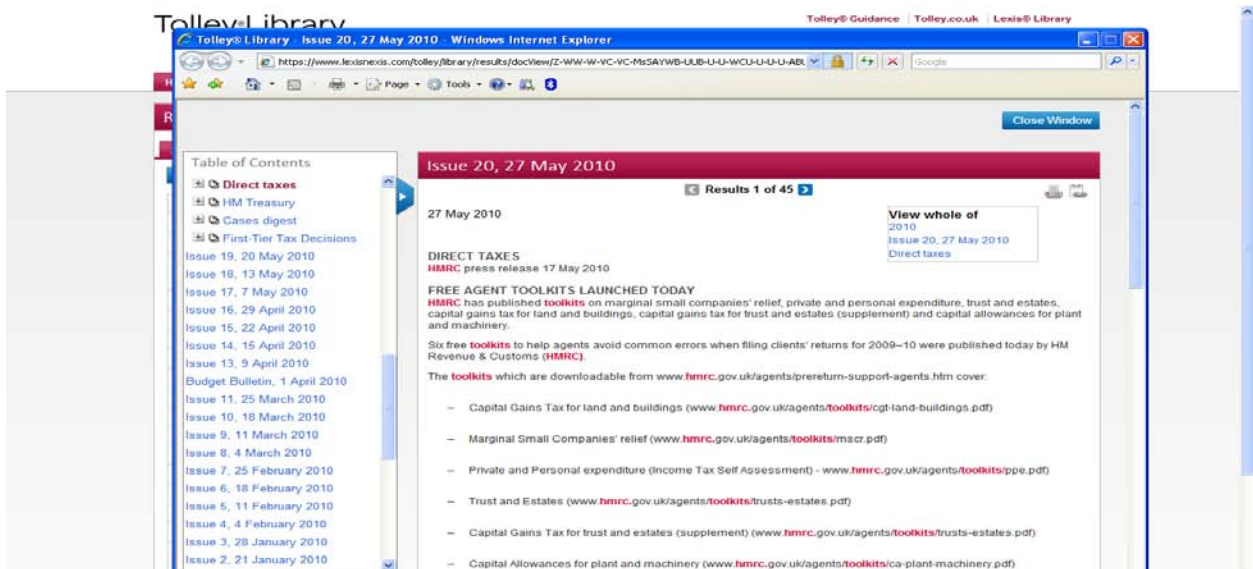
	Title	Source name	Date
1	<a href="#">Issue 20, 27 May 2010</a>	Simon's Tax Intelligence	-
2	<a href="#">Right tools for the job? - Taxation, 14 October 2010, 14</a>	Taxation Magazine	14 October 2010
3	<a href="#">Pass the spanner - Taxation, 15 July 2010, 10</a>	Taxation Magazine	15 July 2010
4	<a href="#">Issue 31, 12 August 2010</a>	Simon's Tax Intelligence	-
5	<a href="#">Issue 39, 7 October 2010</a>	Simon's Tax Intelligence	-
6	<a href="#">ND 2122 HMRC toolkits</a>	Simon's Taxes	-
7	<a href="#">Issue 7, 24 February 2011</a>	Simon's Tax Intelligence	-
8	<a href="#">Issue 20, 27 May 2010</a>	Simon's Tax Intelligence	-
9	<a href="#">600250. Voluntary Contract Settlement-SOP5300</a>	HMRC Manuals	-
10	<a href="#">Issue 7, 24 February 2011</a>	Simon's Tax Intelligence	-
11	<a href="#">Issue 46, 19 November 2009</a>	Simon's Tax Intelligence	-
12	<a href="#">Issue 43, 30 October 2008</a>	Simon's Tax Intelligence	-
13	<a href="#">ND.326 Gift aid toolkit</a>	Simon's Taxes	-
14	<a href="#">Issue 31, 12 August 2010</a>	Simon's Tax Intelligence	-
15	<a href="#">Issue 39, 7 October 2010</a>	Simon's Tax Intelligence	-
16	<a href="#">Issue 13 7 April 2009</a>	Simon's Tax Intelligence	-

Refine the search by another term (s).

Display a breakdown of tax only Topics in the search.

Other useful features to help with the display of the results here are to **Sort by Date**, particularly relevant for Cases, Journals and Law Bulletins; and the **Show as** option to change the view from **List** to **Expanded List** and display the context of the search terms.

The first result is displayed here opening up in a separate window over the results:



## Searching one source or title


Once a single source is selected for searching, a customised search page is displayed as shown. Abbreviations can be used in the **ACT/SI Title** field e.g. CTA, ICTA, TMA, TCGA, FA, ITEPA, ITTOIA etc.

## Searching multiple sources on the Bookshelf

If a search of different source types is selected e.g. a legislation title and a commentary title as shown here, then a keyword search option is provided. Look at the search example shown:

### Search Bookshelf [My Library](#)

 **Yellow Tax Handbook 2010-11**  
[Browse](#)

 **Orange Tax Handbook 2010-11**  
[Browse](#)

 **Simon's Taxes**  
[Browse](#)

The keywords search displays the information required from both texts prominently within the search results. It is worth pointing out that if “at” is omitted from the search terms, then the results produced are the same and makes no difference. For a precise phrase search use quotations e.g. type “lease granted at undervalue”.

### Results - (lease granted at undervalue)

[All \(59\)](#) [Commentary \(16\)](#) [Legislation \(43\)](#)

[Filter by Keyword](#) [Sort by date](#)  « < Results 1-20 of 59 > » [Show as: List](#) ▼

	Title	Source name
1	<a href="#">B6.306 Assignments of short-term leases for profit</a>	Simon's Taxes
2	<a href="#">222 Assignments for profit of lease granted at undervalue</a>	Yellow Tax Handbook 2010-11
3	<a href="#">282 Assignments for profit of lease granted at undervalue</a>	Yellow Tax Handbook 2010-11
4	<a href="#">283 Provisions supplementary to section 282</a>	Yellow Tax Handbook 2010-11
5	<a href="#">223 Provisions supplementary to section 222</a>	Yellow Tax Handbook 2010-11
6	<a href="#">B6.309 Additional calculation rule</a>	Simon's Taxes
7	<a href="#">227 Circumstances in which additional calculation rule applies</a>	Yellow Tax Handbook 2010-11
8	<a href="#">B9.212 Assignment of lease granted at an undervalue</a>	Simon's Taxes

To view a result click on the title and it opens in another window. Then go to each result in turn or click **Close Window** to go back to the list of results.

Click to open the table of contents in another window.

Delivery options: print or copy the document link.

Click here on B6.3 to view this section in full.

## To open a book and look at content

Select **Browse** by the title on the bookshelf and the table of contents will display.

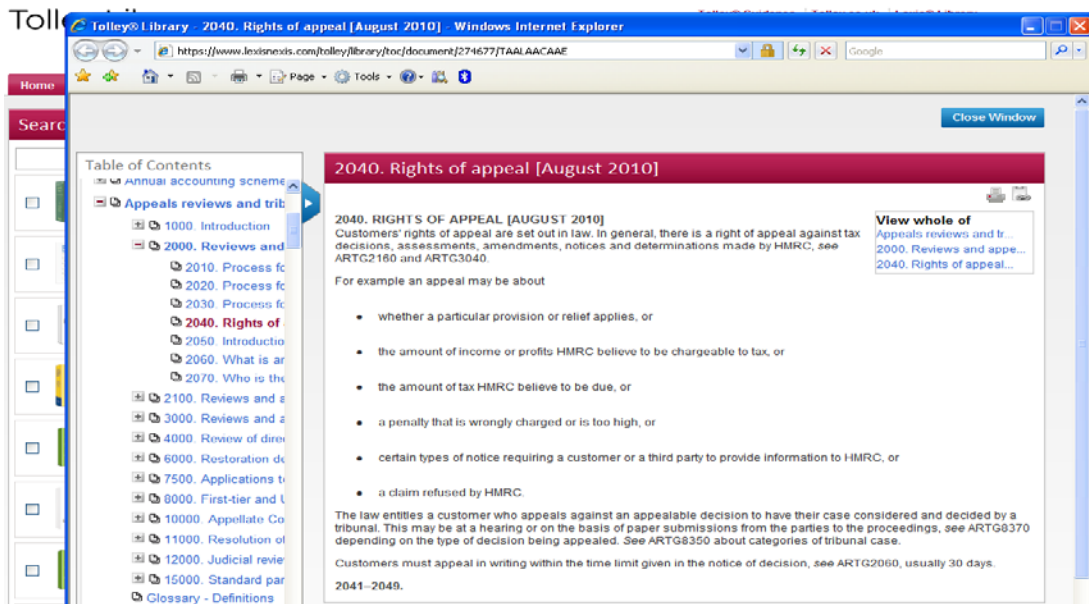
Here click on the + signs by a title of a Manual to display further content.

HMRC Manuals

Table of Contents

- Air Passenger Duty Risk Based Control
- Alcoholic Ingredients Relief
- Anti-dumping and countervailing duties
- Annual accounting scheme - VAT
- Appeals reviews and tribunals guidance
  - 1000. Introduction
  - 2000. Reviews and appeals overview
    - 2010. Process for direct taxes [August 2010]
    - 2020. Process for indirect taxes
    - 2030. Process for restoration decisions
    - 2040. Rights of appeal [August 2010]
    - 2050. Introduction appeal to the tribunal
    - 2060. What is an HMRC decision [August 2010]
    - 2070. Who is the decision maker (direct taxes) [August 2010]

Click on the title of a paragraph to view it in full. Select **Close window** to go back to the Start Page.



## Printing & the Copy/share link



After selecting the **Print** icon the standard networked print menu appears ready for document delivery. Printing can also be done from the browser or use copy and paste to take text across into e-mails or Word documents.

On selecting the **Copy Link** a window appears displaying the document location. This can be copied and inserted into other documents for colleagues to access later, as long as they have a Tolley Library subscription.



## Using the Main Search tabs

Do be aware of whether you are searching from the **Home** page, your selected **Start Page** or one of the other topic tabs. For example if the **Corporate** tab is selected searching is only taking place across corporate content. It might be best initially to only use the Home or the selected Start Page.

It is possible to search across all content types within the topic tab selected using the default **All** search option, or select any of the specific source tabs and search those separately as required i.e. Legislation, Cases, Commentary, Journals or HMRC Guidance. There are customized search pages for Legislation, Cases and Journals, while the All, Commentary, and HMRC Guidance search pages offer a key word search instead. Below is a phrase search for **Transfer of assets abroad** across all content. Quotations around the term ensure a phrase search. It is possible to place restrictions in the search by un-checking the boxes beneath the main search window. After the search, select any source tab to view sets of results as needed. **Sort by date** to see the most recent documents.

The screenshot shows the 'Search - Home' interface. At the top, there are navigation tabs: Home, Corporate, Personal, IHT & Trusts, International, Indirect, Tax News, and Alerts. Below this is a 'Search Bookshelf' section with 'My Library' and a search box. The main search area is titled 'Search - Home' and features a search bar with the text 'transfer of assets abroad'. Below the search bar are checkboxes for 'All', 'Legislation', 'Cases', 'Commentary', 'Journals', and 'HMRC Guidance', all of which are checked. A 'Search' button is located at the bottom right of the search area.

Results - ("transfer of assets abroad") Filter by: [Topic](#)

[All \(250\)](#) [Cases \(39\)](#) [Commentary \(136\)](#) [Current Awareness \(24\)](#) [Law Bulletins \(22\)](#) [Legal Journals \(22\)](#) [Legislation \(40\)](#)  
[Magazines & Journals \(17\)](#) [Materials \(33\)](#)

Filter by Keyword  Sort by date  Results 1-20 of 250 Show as: [List](#)  Create Alerts  Share link

	Title	Source name	Date
1	<a href="#">Part 14 Tax Avoidance</a>	Yellow Tax Handbook 2010-11	-
2	<a href="#">PBR05 – Transfer of assets abroad – draft clauses</a>	Specialist Tax Regulatory Materials	5 December 2005
3	<a href="#">Tax Law Rewrite – Bill 4 – Transfer of assets abroad</a>	Specialist Tax Regulatory Materials	6 July 2005
4	<a href="#">Tax Law Rewrite – Bill 4 – Scoping</a>	Specialist Tax Regulatory Materials	1 May 2004
5	<a href="#">Income tax and offshore trusts - transfers of assets abroad</a>	Tolley's Tax Planning	-
6	<a href="#">Shares and securities</a>	Simon's Taxes	-
7	<a href="#">Issue 7, 24 February 2011</a>	Simon's Tax Intelligence	-
8	<a href="#">Chapter 2 Transfer of Assets Abroad (C4.438)</a>	BDO's Yellow Tax Guide 2010-11	-
9	<a href="#">Inland Revenue Commissioners v Pratt and related appeals - [1982] STC 756</a>	Simon's Tax Cases	28 July 1982
10	<a href="#">'Transfer of assets abroad' rules</a>	Tolley's Income Tax 2010-11	-
11	<a href="#">4020. Transfer of assets abroad [January 2008]</a>	HMRC Manuals	-
12	<a href="#">21 Application of transfer of assets abroad provisions</a>	Yellow Tax Handbook 2010-11	-
13	<a href="#">[762ZA Offshore income gains: application of transfer of assets abroad provisions</a>	Yellow Tax Handbook 2010-11	-
14	<a href="#">79 Transfer of assets abroad</a>	Yellow Tax Handbook 2010-11	-
15	<a href="#">7140. Transfer of assets abroad</a>	HMRC Manuals	-



## Searching across All Cases for Corporate Tax

In many searches only one party is needed as shown below, unless of course fairly common names are involved e.g. for **Jones v Garnett** both names would be needed. If cases on a topic are needed try a subject search through the **Keywords** field. Search for **test claimants**:

The screenshot shows a search interface with a navigation menu at the top (Home, Corporate, Personal, IHT & Trusts, International, Indirect, Tax News, Alerts). On the left, there is a 'Search Bookshelf' section with 'My Library' and a search button. Below it are three book entries: 'Yellow Tax Handbook 2010-11', 'Orange Tax Handbook 2010-11', and 'Simon's Taxes'. The main search area is titled 'Search - Corporate' and has tabs for 'All', 'Legislation', 'Cases', 'Commentary', 'Journals', and 'HMRC Guidance'. The 'Cases' tab is active. The search form includes fields for 'Case name' (containing 'test claimants'), 'Keywords', and 'Citation', with a 'Search' button and a 'Help' link.

The relevant cases are displayed and results from Simon's Tax Cases are also found provided further down the page, just off the screenshot given here.

Results - (CASE-NAME(test claimants)) Filter by: Topic

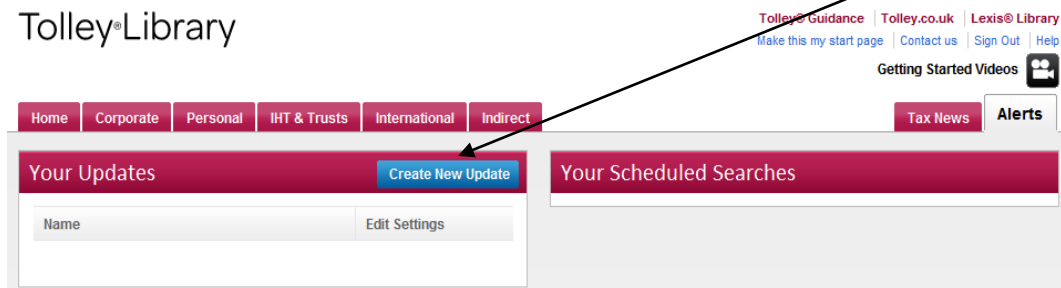
All (33) Cases (33) Citators & Digests (5) Current Awareness (11)

Filter by Keyword  Sort by date  Results 1-20 of 33 Show as: List Create Alerts Share link

	Case name & citation	Court/Tribunal	Judgment date	Source Name
1	<a href="#">Test Claimants in the Franked Investment Group Litigation v Commissioners of the Inland Revenue and another</a>	CA, CIVIL DIVISION	23 February 2010	Judgments
2	<a href="#">Test Claimants in the Act Group Litigation (Class 4) and another v Commissioners for Her Majesty's Revenue and Customs</a>	CHANCERY DIVISION	26 February 2010	Judgments
3	<a href="#">Test Claimants in the Act Group Litigation (Class 4) and another v Commissioners of Her Majesty's Revenue &amp; Customs</a>	CA, CIVIL DIVISION	21 December 2010	Judgments
4	<a href="#">*Test Claimants in the FII Group Litigation v Inland Revenue Commissioners (Case C-446/04)</a>	-	13/12/2006	General Case Digest
5	<a href="#">*Test Claimants in the Thin Cap Group Litigation v Revenue and Customs Commissioners</a>	-	21/02/2011	General Case Digest
6	<a href="#">*Test Claimants in the Act Group Litigation (Class 4) and another v Revenue and Customs Commissioners</a>	-	21/12/2010	General Case Digest

## Setting up an Alert for a Topic of interest

Click into the **Alerts** tab at the top and right of the screen. Then select **Create New Update**.

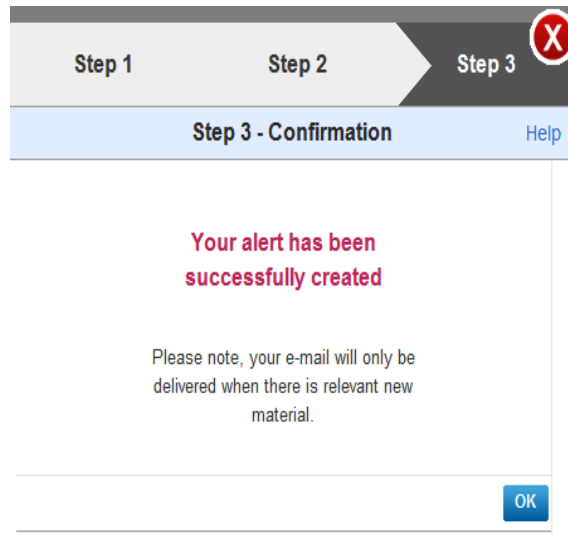


Scroll down the list of subjects and click on the + to expand an area. Click into the check boxes by the topics for monitoring. Select **Next** to go to pages to select **Sources** and then **Jurisdiction**. Please be aware that stages in this process cannot be skipped

The screenshot shows the 'Step 1 - Select Sources & Topics' screen. At the top, there are three steps: 'Step 1' (active), 'Step 2', and 'Step 3' (with a red X icon). Below the steps is a 'Help' link. The main content area is titled 'Topics' and contains a list of topics under the 'Income Tax' category. The topics are: 'Administration & Collection of Income Tax', 'Calculation & Rates of Income tax' (checked), 'Employment Income' (checked), 'Exempt Income', 'Foreign Income', 'Foreign Profits of Companies', 'Foreign Profits of Individuals' (checked), and 'Income Tax Allowances, Deductions & Reliefs'. At the bottom of the list are 'Cancel' and 'Next >>>' buttons. Below the 'Topics' section are sections for 'Sources' and 'Jurisdiction'.

Set the delivery details and the frequency for the Alert. Select **Next** for confirmation.

The screenshot shows the 'Step 2 - Frequency & Delivery' screen. At the top, there are three steps: 'Step 1', 'Step 2' (active), and 'Step 3' (with a red X icon). Below the steps is a 'Help' link. The main content area contains the following fields: 'Alert Name' (text input with 'Income Tax' and a red asterisk), 'Frequency' (radio buttons for 'Daily', 'Weekly' (selected), and 'Monthly', with a red asterisk), and a dropdown menu for 'Friday'. Below these are 'Delivery Options' including 'Email to:' (text input with 'jbrown@lawfirm.co.uk' and a red asterisk), a dropdown for 'HTML', and a dropdown for 'List View'. At the bottom, there is a note: 'Email distribution is subject to [Terms & Conditions](#)' and a red asterisk indicating '\* This is required'. At the very bottom are 'Cancel' and 'Next >>>' buttons.



## Editing and deleting Alerts and Scheduled Searches

Items can be edited or deleted as required, just click into **Edit** or click on the **X** to the right of the Alert to delete. Any saved or scheduled searches are also stored here and can be treated in the same way as the Alerts.

Tolley®Library

[Tolley® Guidance](#) | [Tolley.co.uk](#) | [Lexis® Library](#)  
[Make this my start page](#) | [Contact us](#) | [Sign Out](#) | [Help](#)

Getting Started Videos

Home Corporate Personal IHT & Trusts International Indirect Tax News Alerts

### Your Updates

[Create New Update](#)

Name	Edit Settings
Income Tax	<a href="#">Edit</a> <span style="float: right;">X</span>

### Your Scheduled Searches

Name	Edit Settings
Mobile Telephones	<a href="#">Edit</a> <span style="float: right;">X</span>

## Setting an Alert following a search

It is also possible to set up an Alert from a current search by selecting **Create Alerts** on the right and completing the form provided in much the same way as with topic based Alerts shown above.

Results - (CASE-NAME(test claimants)) Filter by: [Topic](#)

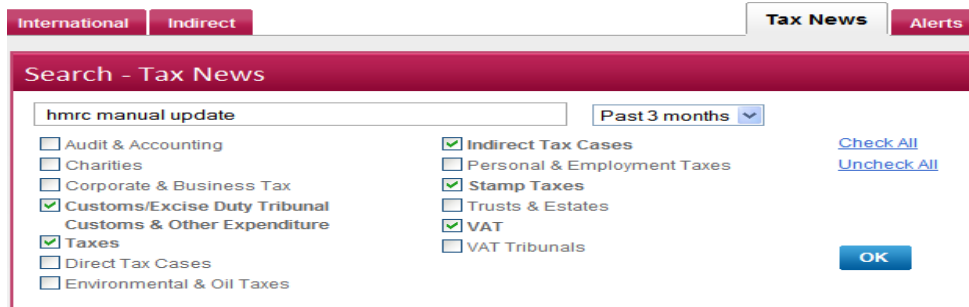
All (33) Cases (33) Citators & Digests (5) Current Awareness (11)

Filter by Keyword  Sort by date  Results 1-20 of 33 Show as: [List](#) [Create Alerts](#) [Share link](#)

	Case name & citation	Court/Tribunal	Judgment date	Source Name
1	<a href="#">Test Claimants in the Franked Investment Group Litigation v Commissioners of the Inland Revenue and another</a>	CA, CIVIL DIVISION	23 February 2010	Judgments

## Tax News

It is now possible to make the Tax News page a **Start page** if preferred. Search by key words, selecting relevant areas and include a date restriction as shown below.



International Indirect **Tax News** Alerts

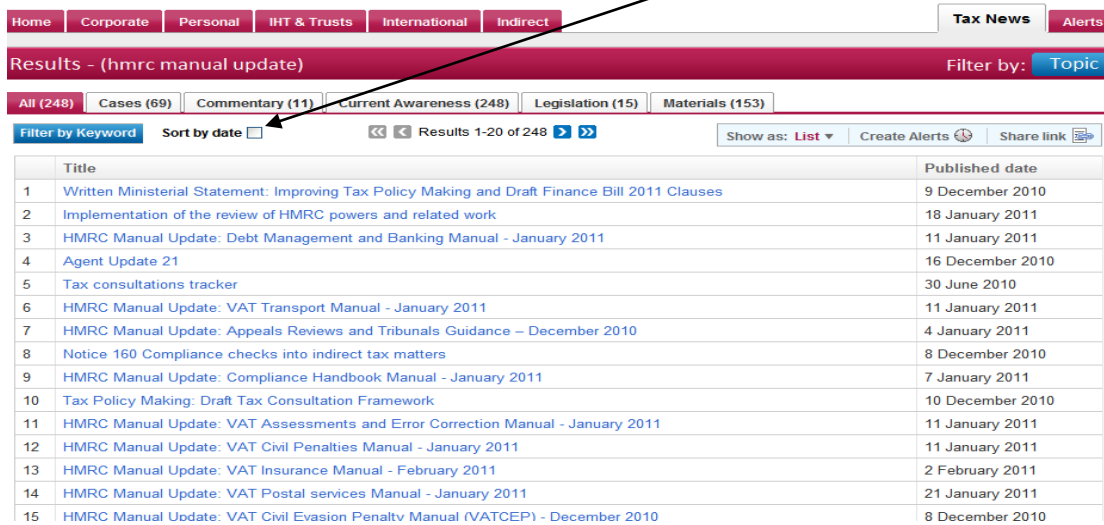
Search - Tax News

hmrc manual update Past 3 months

Audit & Accounting  Indirect Tax Cases  
 Charities  Personal & Employment Taxes  
 Corporate & Business Tax  Stamp Taxes  
 Customs/Excise Duty Tribunal Customs & Other Expenditure  Trusts & Estates  
 Taxes  VAT  
 Direct Tax Cases  VAT Tribunals  
 Environmental & Oil Taxes

[Check All](#)  
[Uncheck All](#)  
**OK**


The results are displayed below by relevance, click on **Sort by Date** for a strict date order.



Home Corporate Personal IHT & Trusts International Indirect **Tax News** Alerts

Results - (hmrc manual update) Filter by: Topic

All (248) Cases (69) **Commentary (11)** Current Awareness (248) Legislation (15) Materials (153)

Filter by Keyword Sort by date  Results 1-20 of 248 Show as: List Create Alerts Share link

	Title	Published date
1	Written Ministerial Statement: Improving Tax Policy Making and Draft Finance Bill 2011 Clauses	9 December 2010
2	Implementation of the review of HMRC powers and related work	18 January 2011
3	HMRC Manual Update: Debt Management and Banking Manual - January 2011	11 January 2011
4	Agent Update 21	16 December 2010
5	Tax consultations tracker	30 June 2010
6	HMRC Manual Update: VAT Transport Manual - January 2011	11 January 2011
7	HMRC Manual Update: Appeals Reviews and Tribunals Guidance - December 2010	4 January 2011
8	Notice 160 Compliance checks into indirect tax matters	8 December 2010
9	HMRC Manual Update: Compliance Handbook Manual - January 2011	7 January 2011
10	Tax Policy Making: Draft Tax Consultation Framework	10 December 2010
11	HMRC Manual Update: VAT Assessments and Error Correction Manual - January 2011	11 January 2011
12	HMRC Manual Update: VAT Civil Penalties Manual - January 2011	11 January 2011
13	HMRC Manual Update: VAT Insurance Manual - February 2011	2 February 2011
14	HMRC Manual Update: VAT Postal services Manual - January 2011	21 January 2011
15	HMRC Manual Update: VAT Civil Evasion Penalty Manual (VATCEP) - December 2010	8 December 2010

## The News Pods

These sit on the first page and are designed to provide a quick current awareness feature. **Breaking News** provides the 5 most recent news stories. Hover over the title for further information to be displayed in a yellow box.



The **View more** page display provides a list of recent government press releases and statements related to taxation.

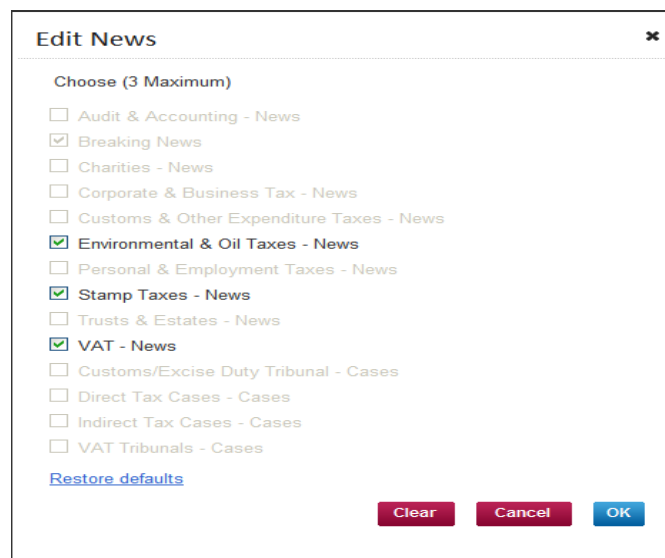
All (250)		Commentary (6)	Current Awareness (250)	Legislation (27)	Materials (217)
Filter by Keyword		Sort by date <input checked="" type="checkbox"/>		Results 1-20 of 250	
		Show as: List		Create Alerts	
Title	Published date				
1 Financial Secretary to the Treasury - APA Speech	2 March 2011				
2 SI 2011/133 Financial Services and Markets Act 2000 (Regulated Activities) (Amendment) Order 2011	1 March 2011				
3 Plumbers Tax Safe Plan - disclosure scheme for plumbing industry	1 March 2011				
4 ICAS: Real Time Information not the answer to PAYE problems	1 March 2011				
5 HMRC: Putting your tax affairs in order	28 February 2011				
6 Form CA8421: When an employee is employed in two or more countries of the EEA	28 February 2011				
7 Parish Council and Community Council Clerks - Revised guidance on employment status and PAYE	28 February 2011				
8 Company cars - advisory fuel rates from 1 March 2011	28 February 2011				
9 IFAC Issues Revised Guidance to Further Support the Development of Professional Accountancy Organizations Worldwide	25 February 2011				
10 Potential overpayments of Class 1A National Insurance	25 February 2011				
11 Regional Employer NICs holiday - what will happen at the end of the tax year?	25 February 2011				
12 Notice 700 The VAT Guide	25 February 2011				
13 Change in bonus rates for SAYE Share Option Schemes	25 February 2011				
14 Innovation of energy technologies: the role of taxes - Commission publishes study	24 February 2011				
15 Agent Update 22	23 February 2011				

## Editing the News Pods on the Home or Start page

Breaking News cannot be removed but all the other pods can be switched off and others added in their place. Click on the **X** to remove a New Pod quickly, or **Edit** to go to the main editing window for further options:



A maximum of 3 news pods can be chosen to appear on the Start Page. Click into the check boxes to select and de-select items. There is a link provided to restore the default settings. Select **OK** to save changes and return to your Start page.



### Customer Service Help Desk

Phone: 0845 370 1234

E-mail: [customer.services@lexisnexis.co.uk](mailto:customer.services@lexisnexis.co.uk)