



ETUDES FISCALES INTERNATIONALES

Les sites de l'administration fiscale du Royaume Uni

WELCOME TO HM REVENUE & CUSTOMS

THE SERIOUS ORGANISED CRIME AGENCY (SOCA)

The Serious Organised Crime Agency (SOCA) is an Executive Non-Departmental Public Body sponsored by, but operationally independent from, the Home Office.

The Agency has been formed from the amalgamation of the National Crime Squad (NCS), National Criminal Intelligence Service (NCIS), that part of HM Revenue and Customs (HMRC) dealing with drug trafficking and associated criminal finance and a part of UK Immigration dealing with organised immigration crime (UKIS).

SOCA is an intelligence-led agency with law enforcement powers and harm reduction responsibilities. Harm in this context is the damage caused to people and communities by serious organised crime.

Royaume-Uni - Disclosure of Tax Avoidance Schemes

Issue date of consultation: 20 November 2007 Date of response: 12 February 2008 This consultation document seeks views on the proposed changes to the Tax Avoidance Disclosure regime to improve the identification of users of disclosed schemes.

[Royaume-Uni - Business Income Manual \(BIM\)](#)

What the BIM is for.. This manual is to help you compute trading profits for tax purposes or check calculations. It supplements the basic guidance provided in the self-assessment tax return and help sheets. It is written primarily for HMRC staff but it can also assist customers and their professional advisers. You are seeing the whole manual with nothing hidden

[Royaume-Uni - Capital Gains Manual](#)

This manual is to help people compute chargeable gains (and allowable losses) for both capital gains tax and corporation tax purposes or check computations. It supplements the basic guidance in the tax return and Help Sheets. It is written primarily for HMRC staff but it will also assist customers and their professional advisers

[Royaume-Uni - Company Taxation Manual](#)

[Royaume-Uni - Controlled Foreign Companies](#)

This is the part of the International Manual that covers controlled foreign companies.

[Royaume-Uni - Debt Management and Banking Manual](#)

This Manual brings together material previously published as the Recovery Manual and the Banking & Accounting Guide (BAAG). The manual is written for HMRC staff that are carrying out debt management or banking processes. The chapters are structured around these processes and will expand over time to include guidance for all debt management and banking business processes.

[Royaume-Uni - Double Taxation Relief Manual](#)

Income Arising in the United Kingdom to Non-Residents - Particular agreements: Agreement/non-agreement - List of countries (in alphabetical order) Guidance on the principles of Double Taxation Relief and Double Taxation Relief for UK residents and an introduction to Double Taxation Agreements can now be found in the International Manual. See INTM150000 and INTM160000

[Royaume-Uni - Employment Income Manual](#)

This manual is a guide to the Income Tax (Earnings and Pensions) Act 2003 (ITEPA 2003). ITEPA 2003 was developed by the Tax Law Rewrite Project and replaces the Schedule E legislation in the Income and Corporation Taxes Act 1988 (ICTA 1988) and elsewhere. The aim of the project is to rewrite UK tax law using simpler language and a clearer

[Royaume-Uni - Inheritance Tax Manual](#)

The HMRC staff manual on inheritance tax.

[Royaume-Uni - Insolvency manual](#)

[Royaume-Uni - Summary of Responses: A new approach to penalties for incorrect tax returns](#)

This document summarises the responses the Government received to its consultation document Modernising powers, deterrents and safeguards: penalties for incorrect returns published on 19 December 2006.

[Royaume-Uni - Summary of Responses: Excise duties: rights to review and appeal](#)

This document summarises the responses the Government received to its consultation document on the reviews and appeals system within excise duties published on 2 July 2007, and publishes draft legislation for inclusion in the Finance Bill 2008.

[Royaume-Uni - The International Manual](#)

The International Manual contains up to date guidance for HM Revenue & Customs staff on key international tax issues including practical guidance on working transfer pricing and thin capitalisation cases. We will continue to expand and update the Manual to include guidance on new legislation and litigation which has become final.

[Royaume-Uni - Thin Capitalisation cases: practical guidance](#)

This is the part of the International Manual that deals with Thin Capitalisation cases: practical guidance.

[Royaume-Uni - Thin Capitalisation: Model Advance Thin Capitalisation Agreement](#)

The Model Agreement (ATCA) is now available.

[Royaume-Uni - Thin Capitalisation: Statement of Practice 02/07](#)

The Statement of Practice on Advance Thin Capitalisation Agreements (ATCA's) streamlines the process for companies wishing to obtain a forward agreement in respect of financing provisions to which Schedule 28AA, ICTA 1988 applies.

[Royaume-Uni - Thin Capitalisation: legislation and principles](#)

This is the part of the International Manual that deals with Thin Capitalisation: legislation and principles

Royaume-Uni - Thin capitalisation: FA 2004 legislation

This is the part of the International Manual that deals with Thin capitalisation: FA 2004 legislation.

Royaume-Uni - Transfer Pricing cases: a practical guide to enquiries

This is the part of the International Manual that deals with transfer pricing: a practical guide to enquiries.

Royaume-Uni - Transfer Pricing legislation & principles

This is the part of the International Manual that deals with transfer pricing, legislation & principles