

# Prize crossword

**ROBERT LEACH** tests your cryptic tax knowledge, particularly of Finance Act 2011.

It's summer at last. Sometimes we get as many as three sunny days in a row before there is a thunderstorm. Senior partners everywhere can be found with their ties slightly loosened and suit jackets cavalierly unbuttoned.

Joining in with such fin de siècle ambience, *Taxation* presents a cryptic prize crossword. All the answers have something to do with tax, and many are drawn from Finance Act 2011.

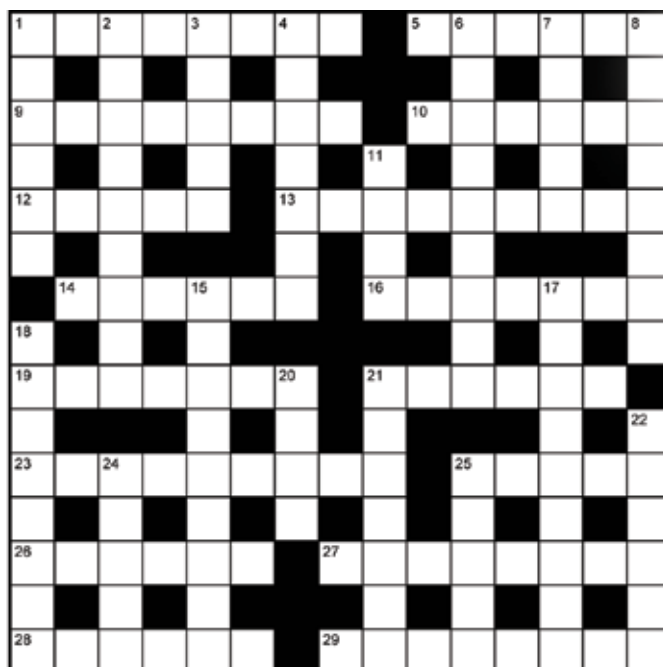
Return a copy of your completed crossword, filling in your name and address where shown, to arrive before Monday 12 September, and we will enter you for a prize draw of a bottle of champagne.

The completed crossword (or a photocopy) can be sent by post to: Editor, *Taxation* magazine, Quadrant House, The Quadrant, Brighton Road, Sutton SM2 5AS.

Alternatively, scan a completed copy and email it to [taxation@lexisnexis.co.uk](mailto:taxation@lexisnexis.co.uk).

**ACROSS**

- 1 Business rates on pub, or what SNP wants corporation tax to become. (5,3)
- 5 Take away two notes to find someone affected by new rules on long funding. (6)
- 9 All for nothing as we start to cater for matching expenditure to an account. (8)
- 10 HMRC encourages electronic forms of such abrasion. (6)
- 12 Party in a 2002 case about allowability of travel expenses when working from home. (5)
- 13 Meant to beat this arrangement in reduction of a tax penalty. (9)
- 14 Plus 16 for new percentage relief for Enterprise Investment Scheme. (6)
- 16 State age is a new factor that may be applied for stamp duty land tax on several properties. (7)
- 19 Arrange to remove a penny from payments in a limited relief for plumbers. (7)
- 21 Tasks in collecting extra amounts on tobacco, alcohol and gambling. (6)
- 23 Broken circle had vouchers where different amounts now qualify for tax relief. (9)
- 25 An indication of whether an activity is a taxable trade in badgers. (5)
- 26 Small amount of time that does not come first. (6)
- 27 Arrange to bear easy charges in this taxable period. (4,4)
- 28 Small employers' relief that is a pointer to pre-ordained transactions taxed as one. (6)
- 29 Examination at or by a person of will. (8)



**Name** .....

**Address** .....

.....

**Email** .....

**DOWN**

- 1 Finance Bill partly pleases, changes tax on sales of companies that provide these. (6)
- 2 Former Inland Revenue officer who wrote tax rules in 1964. (9)
- 3 Party to a 1976 case relating to wear and tear on clothing distracts Claus. (5)
- 4 Tax law brings you to be somewhat wary of pensions valuer. (7)
- 6 Under the new rules for disguised remuneration, this can happen when shares are admitted to a stock exchange or disposed of to an unconnected person. (4,5)
- 7 County of tax case against Lane and this roofing company. (5)
- 8 The genie can now arrange to sign his own tax return. (8)
- 11 Finance Bill contains new powers to gather these from a crowd at a convention. (4)
- 15 We have been promised statutory guidance on this country home. (9)
- 17 Meant to mend changed wording of change in Finance Bill. (9)
- 18 Budget boxes or court decisions on tax. (3,5)
- 20 Period of taxation covering my earnings. (4)
- 21 Finance Bill introduces tougher penalties if you miss this. (3,4)
- 22 Carry Queen's mark on this heavily taxed warrant. (6)
- 24 Incurable start to tax charge. (5)
- 25 Second rate charge for oil field value. (5)