And the winner is ...

We hope readers enjoyed grappling with the cryptic crossword compiled by ROBERT LEACH. Here is the solution.

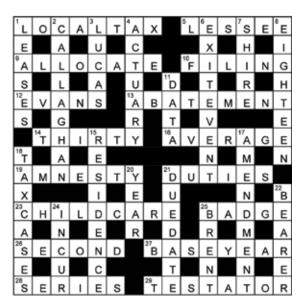
he first correct entry to *Taxation*'s summer prize crossword by Robert Leach (*Taxation*, 11 August 2011, page 17) to be pulled out the proverbial hat was from Doug Stratton.

Many congratulations to Mr Stratton, who receives a bottle of champagne.

The solution is provided here, together with explanations of the cryptic clues.

ACROSS

- local tax
 Policy stated by Alec Salmond.
- 5 lessee
 Take away = LESS, two notes = E E.
- 9 allocate All = ALL, nothing = O, start to cater = CATE.
- 10 filing
 Pun on filing.
- 12 Evans, Kirkwood v
- 13 abatement Anagram of MEANT and BEAT.
- 14 thirty. Finance Act 2011, s 42 14 across + 16 = 30. 30% is new EIS relief.
- 16 average state age = AVER AGE. New provision of average values for stamp duty on several properties.
- 19 amnesty Anagram of AYMENTS, payments minus P for penny.
- 21 duties. Finance Act 2011
 Double meaning.
 23 childcare Finance Act 2011, s 36
- 23 childcare. Finance Act 2011, s 36 Anagram of CIRCLE HAD. New provisions for childcare vouchers.
- 25 badge Hidden word in BADGERS.
- 26 second Double meaning.
- 27 base year Anagram of BEAR EASY.
- 28 series
 Small employers relief = SER. That is = IE. Pointer = S
 (south).
- 29 testator Examination = TEST. at or = ATOR.



DOWN

- 1 leases. Finance Act 2011, s 53 Hidden word in PLEASES.
- 2 Callaghan chancellor 1964 to 1967 Jim Callaghan was Chancellor in 1964. He was a former employee of Inland Revenue.
- 3 Lucas v Cattell
 Anagram of CLAUS.
- 4 actuary
 Tax law = ACT, you = A, somewhat wary = ARY.
- Straight clue from Sch 2.

 Shire Shire Roofing Company, Lane v

exit event. Finance Act 2011, Sch 2

- 7 shire Shire Roofing Company, Lane v Name of tax case. County = SHIRE
- 8 eighteen Anagram of THE GENIE.
- 11 data. Finance Act 2011, s 86 Hidden word in CROWD AT A
- 15 residence. Finance Act 2011, Sch 2 Residence means country or home.
- 17 amendment Anagram of MEANT MEND.
- 18 tax cases
 Double meaning.
- 20 year Hidden word in MY EARNINGS.
- 21 due date Straight clue
 - Carry = BEAR, Queen's mark = ER. Bearer warrants attract higher rates of stamp duty.
- 24 incur
 Beginning of INCURABLE.
- 25 Brent crude Second = B, rate = RENT. Brent oil field determines oil prices.