

And the winner is ...

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

The 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

- 1 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 = AVERAGE. New provision of average values for stamp duty on several properties.
- 19 amnesty
Anagram of AYMMENTS, payments minus P for penny.
- 21 duties. Finance Act 2011
Double meaning.
- 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 PLEASSES.
- 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.
- 6 exit event. Finance Act 2011, Sch 2
Straight clue from 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
- 22 bearer
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.