

Inheritance tax		
Single persons nil rate band	1 - 325,000	1 - 325,000
Single persons 40% band	over 325,000	over 325,000
Married couples or civil partnerships allowance nil rate band	650,000	650,000
Gifts to charities	Exempt	Exempt
Small gifts to same person	250	250
Marriage/civil partnership gifts by:		
Parent	5,000	5,000
Grandparent/party	2,500	2,500
Other person	1,000	1,000
<i>From 6 April 2012 a reduced rate of IHT of 36% will be introduced where 10% or more of the net estate is left to charity.</i>		
Business Property Relief		
Business or interest in a business and transfer if unquoted shareholdings	100%	100%
Transfers out of a controlling shareholding in quoted companies, land and buildings, plant and machinery used in a qualifying company or partnership	50%	50%
Taxation of trusts		
Trust tax rate excluding dividend income	45.00%	45.00%
Dividend trust rate	37.50%	37.50%
Basic rate trust income tax band	1,000	1,000
Corporation tax		
Normal main rate (profits above £1,500,000)	21%	23%
Small companies rate (profits below £300,000)	20%	20%
Margin relief fraction	1/400	3/400
Capital Allowances		
Main writing down allowance	18%	18%
Special rate writing down allowance	8%	8%
Annual Investment Allowance	500,000	250,000
First year allowances for certain energy-saving/water efficient products	100%	100%
Research and Development Tax Credit Rates		
SME Rate	225%	225%
Large company rate	130%	130%
Repayable tax credit for small and medium sized loss making company	14.50%	11%
<i>For large companies the tax credit is 130% or 10% above the line of tax credit</i>		
Patent Box		
Patent box	10%	10%
<i>The Patent box regime will phased in from April 2013 with companies able to claim the benefit of 60% for 2013/14, 70% for 2014/15, 80% for 2015/16, 90% for 2016/17 and 100% from 2017/18 onwards</i>		
VAT		
Standard rate	20%	20%
Registration threshold	81,000	79,000
Deregistration threshold	79,000	77,000
Cash accounting scheme	1,350,000	1,350,000
Annual accounting scheme	1,350,000	1,350,000
Flat rate scheme	150,000	150,000
Flat rate scheme exit threshold	230,000	230,000

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