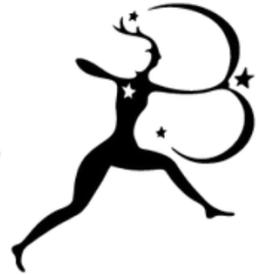




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P R O F E S S I O N A L
O N L I N E

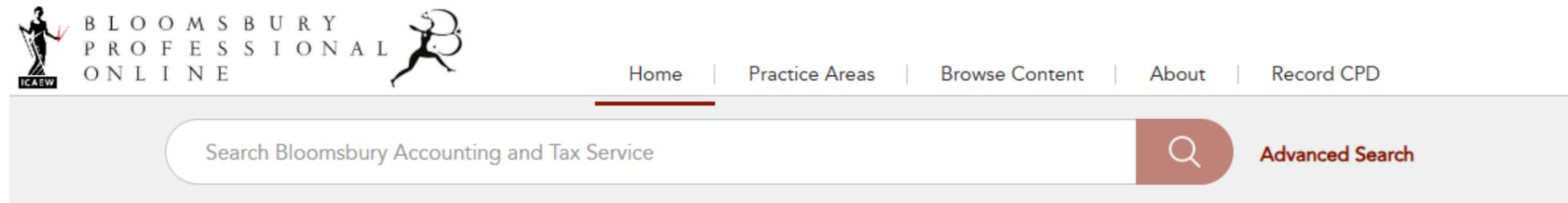


Bloomsbury Accounting and Tax Service

An exclusive look at some of the improved features of the new website

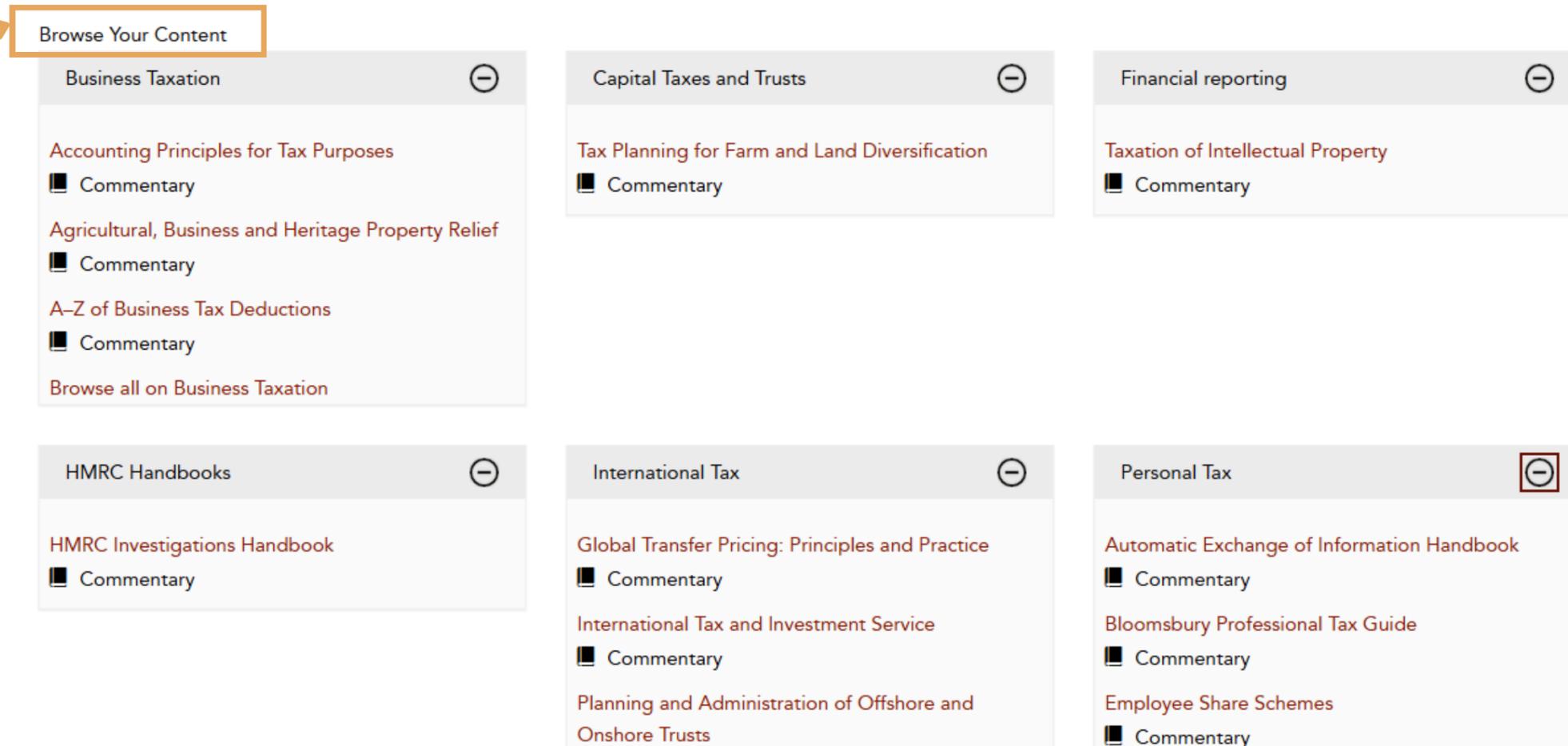
THE HOMEPAGE

A dashboard style for ease of search and an upgraded navigational bar, where you can explore online content by practice area, plus the ability to browse by content types.



Bloomsbury Accounting and Tax Service offers access to leading accounting and tax resources curated by experts. Stay updated with an extensive range of high quality and practical commentaries linked to consolidated tax and accounting legislation and HMRC Manuals.

The 'Browse your Content' boxes to allow you to easily view all the content you have access to.



SEARCH PAGE

'Save this Search' button positioned at the top of the search page. Save your searches to receive personalised alerts when new relevant content is live.

The screenshot displays the Bloomsbury Professional Online search interface. At the top, the logo and navigation menu are visible. The search bar contains the text 'Furnished holiday lettings' and an 'Advanced Search' button. Below the search bar, the 'REFINE RESULTS' section on the left offers filters for 'Date Range' (2011-2024), 'Jurisdiction' (United Kingdom, Ireland), 'Content Type' (Commentary, Legislation, Cases), and 'practice area' (tax, Personal Tax). The 'RESULTS' section on the right shows the search term 'Furnished holiday lettings' and a 'Save this Search' button. Below this, there are sorting options (Relevance), pagination (1-10 of 421), and results per page (10). A search bar within the results section contains 'qualifying period' and a 'Go' button. The results list includes 'Furnished holiday lettings' and 'Appendix: Furnished holiday lettings', each with associated metadata and a snippet of text.

REFINE RESULTS:

Clear All Hide All

Date Range

Jurisdiction

- United Kingdom (381)
- Ireland (10)

Content Type

- Commentary (356)
- Legislation (58)
- Cases (5)

practice area

- tax (407)
- Personal Tax (396)

RESULTS Search term: **Furnished holiday lettings** ✕

Sort By: Relevance 1-10 of 421 (43 pages) Results Per Page: 10 1 >>>

☆ **Furnished holiday lettings**
In Finance Act 2011
In UK Tax Legislation
Legislation (United Kingdom)
01 July 2024
Capital Taxes and Trusts, tax, Personal Tax, VAT and Customs, Business Taxation, Financial reporting, Property Tax

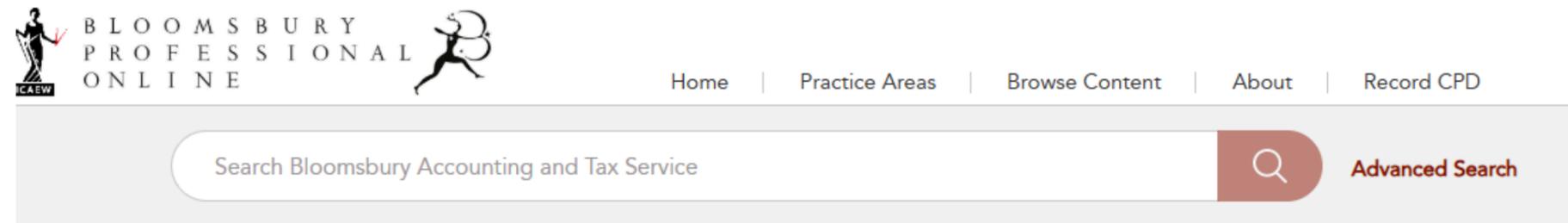
☆ **Appendix: Furnished holiday lettings**
In Income Tax
In Bloomsbury Professional Tax Guide
First Edition
Commentary (United Kingdom)
11 October 2024

... in which the **letting** condition is not met (see ITTOIA 2005, s 326A; CTA 2009, s 268A). 6 Further information – See HMRC’s Property Income Manual at PIM4113, and also Helpsheet HS253 ‘**Furnished Holiday Lettings**’ in respect of individuals etc...

Ability to refine your search by searching *within* the results.

ADVANCED SEARCH PAGE

Allows for highly optimised searches, user can search by author, title-level, ISBN, and additional content types – not just your practice area and jurisdiction.



ADVANCED SEARCH ?

measurement of goodwill In Summary/Abstract

NOT [v] impairment testing In Anywhere [x]

AND [v] In Anywhere [x]

Title

Author/Editor/Creator

Summary/Abstract

Category/Keywords

Identifier

Year

2011 2024

Content Types

- Case
- Cases
- Commentary
- Legislation
- Newsletters
- Precedent
- Precedents
- Statute

Search

TITLE HOMEPAGE



Search Bloomsbury Accounting and Tax Service



Advanced Search



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Share



Citation

Can search within the title itself too, which is useful for frequently used titles.

[Home](#) > [Commentary](#)

Bloomsbury Professional Tax Guide

Jurisdiction: United Kingdom

Law stated at: 06 April 2024

Published date: 2024

Edition: First Edition

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Search within Bloomsbury Professional Tax Guide

Go

Collapsible 'book summary/abstract' and table of contents for ease of access, and each chapter has a drop down to further explore the articles.

[Collapse All Sections](#)

BOOK SUMMARY / ABSTRACT



TABLE OF CONTENTS



Front matter



1. Income Tax



2. Capital Gains Tax



3. Corporation Tax



You can easily save the title to your favourite content, download, print, share to collaborative colleagues via email, and citations.

RECENTLY VIEWED



FRS 102, Sections 16 & 17 Transfers from Current Assets t...
Bloomsbury Professional Tax Guide 2024
Commentary

Recently viewed bar to the side, with titles and articles you have previously searched for ease of navigation.

ARTICLE PAGE

You can continuously access the save, download, print, share and citation buttons across the title and article pages.

New development for Bloomsbury Accounting and Tax Service, the 'Subject Box'. You can see the Content Type and Jurisdiction, and click through to see other content within those content types or the jurisdiction.

You will also be able to use the 'search within bar' at the top to search within the title.

The screenshot shows the Bloomsbury Professional Online website interface. At the top left is the ICAEW logo and the text 'BLOOMSBURY PROFESSIONAL ONLINE'. A navigation menu includes 'Home', 'Practice Areas', 'Browse Content', 'About', and 'Record CPD'. A search bar contains the text 'Search Bloomsbury Accounting and Tax Service' and an 'Advanced Search' button. Below the search bar is a row of five icons: Save (star), Download (down arrow), Print (printer), Share (share icon), and Citation (quotation marks). The breadcrumb trail reads: 'Home > Commentary > Bloomsbury Professional Tax Guide > FRS 102, Sections 16 & 17 Transfers from Current Assets to Fixed Assets'. The main article title is 'FRS 102, Sections 16 & 17 Transfers from Current Assets to Fixed Assets', with the content set identified as 'Your Content (ICAEW)'. A 'SUBJECTS' box on the left lists 'Content Type: Commentary' and 'Jurisdiction: United Kingdom'. Below this is a 'TABLE OF CONTENTS' with expandable sections: Front matter, 1. Income Tax, 2. Capital Gains Tax, 3. Corporation Tax, 4. Inheritance Tax, 5. Trusts and Estates, and 6. VAT. The main article text begins with paragraph 60.20, discussing the accounting treatment for asset transfers under FRS 102.

ARTICLE PAGE

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Advanced Search



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Citation

[Home](#) > [Commentary](#) > [Taxation of Intellectual Property: 5th edition](#) > [Creating intellectual property](#)

Search within Taxation of I

Go

Creating intellectual property

Page Range: 194–200

Content Set: [Your Content \(ICAEW\)](#)

In	Taxation of Intellectual Property
Author	Julian Hickey and Zeeshan Khilji
Edition	5th edition
Published date	2024

SUBJECTS

Content Type:

Commentary

Practice Area:

VAT rates, accounting policies, corporation tax, cryptocurrency and cryptoassets (tax), intangible assets, patents, personal allowances, transfer
[More...](#)

TABLE OF CONTENTS 

RECENTLY VIEWED



Temporary absences:
preserving the
exemption
Property Tax Planning:

Summary: Expenditure relating to the creation of intellectual property assets will be deductible for tax purposes when the expenditure is recognised in determining a company's profits and losses, provided that it is not specifically excluded from deduction.

The amount of the expenditure that can be deducted for tax purposes is the same as the amount recognised as a charge in the profit and loss account for accounting purposes.

Expenditure for trade purposes is treated as an expense of the trade; expenditure for non-trading purposes is pooled with any income from intellectual property held for non-trading purposes, and the use of net expenses is restricted.

- Relevant intellectual property assets (para [9.5](#))
- Deductible expenditure (para [9.6](#))
- Excluded expenditure (para [9.8](#))
- How much is deductible? (para [9.19](#))
- Effect of accounting debits on tax computation (para [9.23](#)).

Table of Contents

[Creating intellectual property](#)

In the 'Subject Box' on other Chapters or articles, you can also see the list of practice areas the article relates to, and click each keyword to open up a search within that practice area.

The 'Table of Content' list remains on the left side of the page for ease of navigation through the title. If you collapse that, you will also be able to see a new module of 'Recently Viewed' content.

We are currently developing a 'Related Content' module, where you will be able to see content within the same practice area. This will sit on the left side of the page.