

Welcome to our Tax and VAT eshot



Dear [#First Name#]

This month our Tax and VAT eshot includes preparation for the 2026 changes to Inheritance Tax (IHT); changes to tax status of non-UK domiciles; what is a FIG; don't forget to pay Class 1A NIC; repaying private fuel provided for company cars; Private Residence Relief (PRR) - when it applies; employing your family; company changes you must report; tax write-offs for an electric car with zero emissions; VAT Liability of Dental Prosthesis and our July/August 2025 Tax Diary dates.

If you have any concerns or questions about the content, please pick up the phone or email taxdepartment@beeverstruthers.co.uk. We are here to help.

Next months eshot will be published on **Thursday 7 August**.



Preparing for the 2026 changes to Inheritance Tax (IHT)

Families with business or agricultural assets face big changes from April 2026. The current 100% Inheritance Tax (IHT) relief on qualifying business and farmland will be capped at £1 million. Anything above that will get just 50% relief.

[Find out more](#)

Changes to tax status of non-UK domiciles

From 6 April 2025, the remittance basis for non-doms is abolished. A new UK tax regime now applies to non-domiciled individuals, focused solely on residence. New arrivals can benefit from a 4-year exemption on foreign income and gains, but action is needed.



[Find out more](#)



What is a FIG?

From 6 April 2025, non-doms face a major shift as the remittance basis is replaced by the Foreign Income and Gains (FIG) regime, now determined by UK tax residence, not domicile. Reporting obligations have expanded significantly.

[Find out more](#)

Employers, don't forget to pay Class 1A NIC

Employers must pay Class 1A NICs for 2024–25 benefits by 19 July (post) or 22 July (electronic). These apply to perks like company cars and private health cover - late payment risks penalties from HM Revenue and Customs (HMRC).



[Find out more](#)



Repay private fuel provided for company cars

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Private Residence Relief – when it applies

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Employing your family

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Company changes you must report

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Tax write-offs for an electric car with zero emissions

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VAT Liability of Dental Prosthesis

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Some important tax dates you may want to note:

[Find out more](#)

6 July 2025 - Complete and submit forms P11D return of benefits and expenses and P11D(b) return of Class 1A NICs.

19 July 2025 - Pay Class 1A NICs (by the 22 July 2025 if paid electronically).

19 July 2025 - PAYE and NIC deductions due for month ended 5 July 2025. (If you pay your tax electronically the due date is 22 July 2025).

Here are some recent tax publications to read...

**Tax & VAT
June
2025**

**Tax & VAT
May
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