

How to reform small company taxation

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Small company taxation in the UK is unfair.

It provides unreasonable advantages on occasion.

It is open to abuse as recent experience shows.

It is too commonly used to shift income to people who have not earned the earnings attributed to them.

I tried to deal with all these issues in a paper I wrote in 2007. The issue has not gone away, and the ideas remain as relevant as ever.

[That paper is linked to here](#). For those wanting real tax reform to address the economic needs of the twenty first century this is one to read.