

Additions to the glossary

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am aware that I said I wanted a day off yesterday, but I watched slow television on BBC4 last night and added a pile of entries to the glossary, all of which had already been uploaded in draft but most of which had some degree of polish added to them before publication.

Few are going to cause much excitement, but they are the sort of basic entries required if many of the more complicated issues are to be properly understood. I was working in no particular order as is apparent from this list:

Tangible assets

Statement of affairs

Private company

Prepayment

Private legal entity

Payroll taxes

Payables

PAYE

Tax system

Poll tax

Predicate offence

NIC

Protected cell company

Partnership

Provision

Nominee company

Residence

Redomiciliation

Tax spend

Politically exposed person

Parent company

Nowhere

Tracing of assets

Nominee directors

Cell company

Capital gain

Multinational corporations

Capital flight

Articles of association

Charitable trust

Accountant

Central bank

Non-resident

Preferential tax treatment

Accounting data

Annuity

Aggressive tax avoidance

Contingent liability

Bank of England

Bilateral information exchange

Memorandum of association

Stock and work in progress

LLP

Monetary policy committee

Inversion

Money laundering

Nominee owner

Natural person

That is 48 new entries bringing the total to well over 100 now.

There are still more than 100 uploaded and in draft at present and about 150 written but not uploaded as yet and at least as many to write. Many of these are more complex though, but by no means all.

And I will be editing all those on which I have asked for comment so far in the light of comments received, all of which I appreciate.

If you want to suggest edits please copy and paste the entry into Word and then edit using track changes and send that to me using glossary@taxresearch.org.uk .

I hope this exercise is of use, but I am enjoying doing it anyway.