



User Guide

Your personalised library: at your fingertips and on the go!

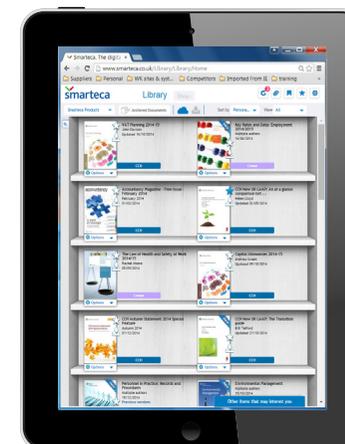
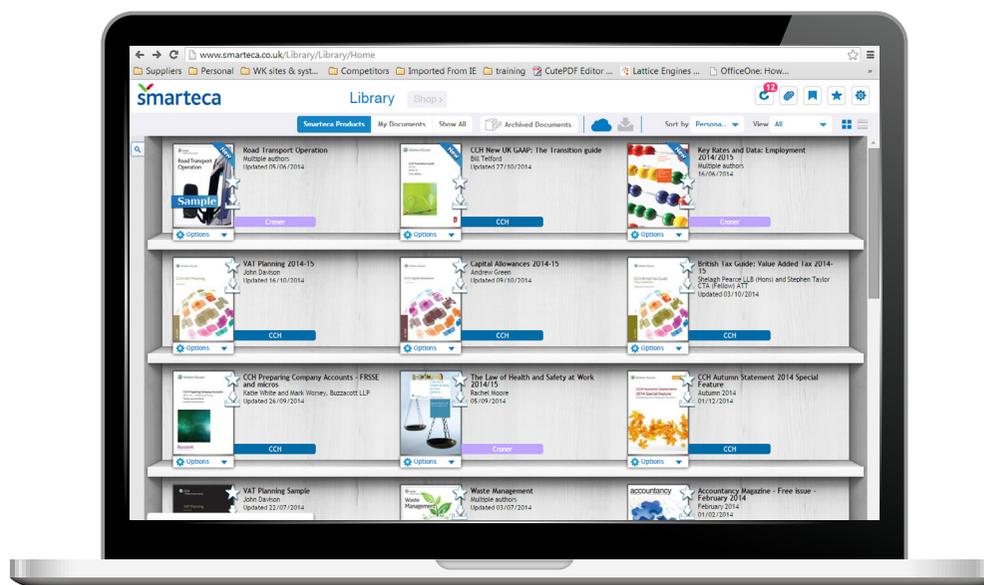


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What is Smarteca?

Smarteca is a new way of accessing information, designed to combine the best features of e-readers and online libraries.

Access is via the Smarteca website, and has been designed to work seamlessly across a range of devices. Your content is held in the cloud, so you can access and work with all your Smarteca information, notes and folders from any computer, laptop or tablet. You can also access your content from many mobile devices. You can even download your Smarteca content to work offline.

The easy-to-read format and natural language search makes it easy to find the information you need, and the built-in shop function allows you to find and buy new information without leaving Smarteca; your purchases are available immediately, so you can start working right away.

This user guide is designed to help you explore Smarteca and get the most out of your Smarteca purchases, helping you work as effectively as possible.

What information can I get on Smarteca?

The site hosts a wide range of popular CCH and Croner books, magazines, newsletters and subscription information products, from the latest specialist tax guides and VAT planning books, to employment rates and health and safety guides, to guides to new UK GAAP or audit compliance manuals. You'll also find a range of free guides and whitepapers, including samples of our highly popular Tax Digest and Accountancy titles.



Visit www.smarteca.co.uk to discover the full range of titles available today. New titles will be made available regularly.

Getting started – access and registration

To access Smarteca, go to www.smarteca.co.uk

Access is via your web browser, so there's no need to download any software. Smarteca is compatible with the following browsers: Chrome 11, Firefox 4.0, Internet Explorer 10, Safari 3.1, Android Browser 3.0, iOS Safari 3.2 and Opera 10.5.

In addition to working on your desktop, laptop or tablet, the Smarteca e-reader functionality is also available across many mobile devices. The Library and your content is supported in all different mobile platforms (Android, iOS and Windows) via Chrome and Safari browsers, however, the shop functionality is limited in these platforms.

Your content is held in the cloud, so you can login to your Smarteca account from as many different devices as you want.

When you first visit www.smarteca.co.uk, you have two main options to explore, the Library and the Shop. You can swap between the two by using the buttons at the top left, next to the Smarteca logo.

To create a free account with Smarteca or to login, go to the shop and click the Log in button from the top right menu. To create a new account, click the Register button under “**New to Smarteca?**” You'll be asked to provide your details and create a password.

- For convenience and easy access to Smarteca, you can add it to your desktop. On your device, just reduce the size of the browser window so you can see the desktop. Select the Smarteca logo and drag it to your desktop.
- If accessing Smarteca through your iPad, press the Safari browser on the action button and then “**Add to Home Screen**”.

The image shows a screenshot of the Smarteca website interface. At the top left, there are two buttons: 'Library' and 'Shop'. At the top right, there are buttons for 'Log in' and 'FA'. A red speech bubble points to the 'Log in' button. Below the navigation bar, there is a search bar and a promotional banner that reads: 'Take your whole library with you: register now, work wherever you are with CCH books on Smarteca'. The main content area features the Wolters Kluwer logo and a 'New to Smarteca?' section with a 'Register' button. Below this, there is a login form with fields for 'Email' and 'Password', a 'Remember password' checkbox, and a 'Forgot your password?' link. A 'Login' button is also present. To the left of the login form, there is a 'Features' section with three items: 'Reader', 'Folders', and 'Shop', each with a brief description. At the bottom left, there is an illustration of a hand holding a cloud, with the text 'Your information is always available, even offline.'

Icons, buttons and understanding the user interface

Library

Library button

Your library is where your Smarteca products are stored. Click on this button to access all your paid for and free books, magazines, newsletters and whitepapers, and to perform searches on your content.

Shop

Shop button

The shop lists all the paid for and free content available on Smarteca. You can search and browse the content to find products that interest you, and add them to your shopping cart.



Search icon

Search to find the most relevant products in the shop, to find particular content within your library, or to search within a publication.



My account icon

My account, where you can update your personal details, change your password, or add a credit card to allow easy purchasing.



Library icons

Updates icon

Update allows you to download the latest edition of your magazine or newsletter subscriptions. A number indicator over this icon tells you when you have updates available.



Folders icon

Go to your folders, where you can store and organise all your annotations, clippings and highlights.



Bookmarks and annotations icon

The bookmarks icon at the top of the library allows you to view all your annotations in one place. You will also see the bookmarks icon on a product if that the publication has notes, bookmarks, highlights or clippings associated with it. Within the reader, click this icon on any page you want to bookmark.



Access contents icon

You'll see the access contents icon within your publications. Click to go to that publication's table of contents, where you will also see a summary of annotations and bookmarks within that publication.



Favourites icon

Add a product to your favourites for quicker access, or go to a list of your favourite products.



Cloud icon

View your products in the cloud (online).



Downloads icon

Download products to your cache to work on them offline, or view the products you have already downloaded.



View icons

Show your products by either a shelf or a list view.



View settings icon

Allows you to adjust the font size, change the colour of the font or background, and adjust the reading layout.

Smarteca Products

Smarteca Products

Clicking on this icon displays your current (not archived) Smarteca products.

My Documents

My Documents

Clicking on this icon displays your personal PDF and Word documents which you have uploaded to Smarteca. You can also upload new PDF and Word documents to Smarteca by clicking this link.

Show All

Show All

Clicking on this icon displays all current and archived Smarteca products, and all personal documents which you have uploaded.



Archived Documents

Archived Documents

Clicking on this icon displays only the archived Smarteca products.



Upload External Content icon

Upload your own PDF or Word documents to Smarteca for easy access wherever you go.



Print icon

Clicking on this icon allows you to print sections of your publication.



Permanent link icon

Allows you to copy and share links to specific sections of your publication.

The Smarteca shop

Products in the shop are divided into columns based upon subject and publication date, making it easier to browse. Click the small green dots above the columns to move right or left.

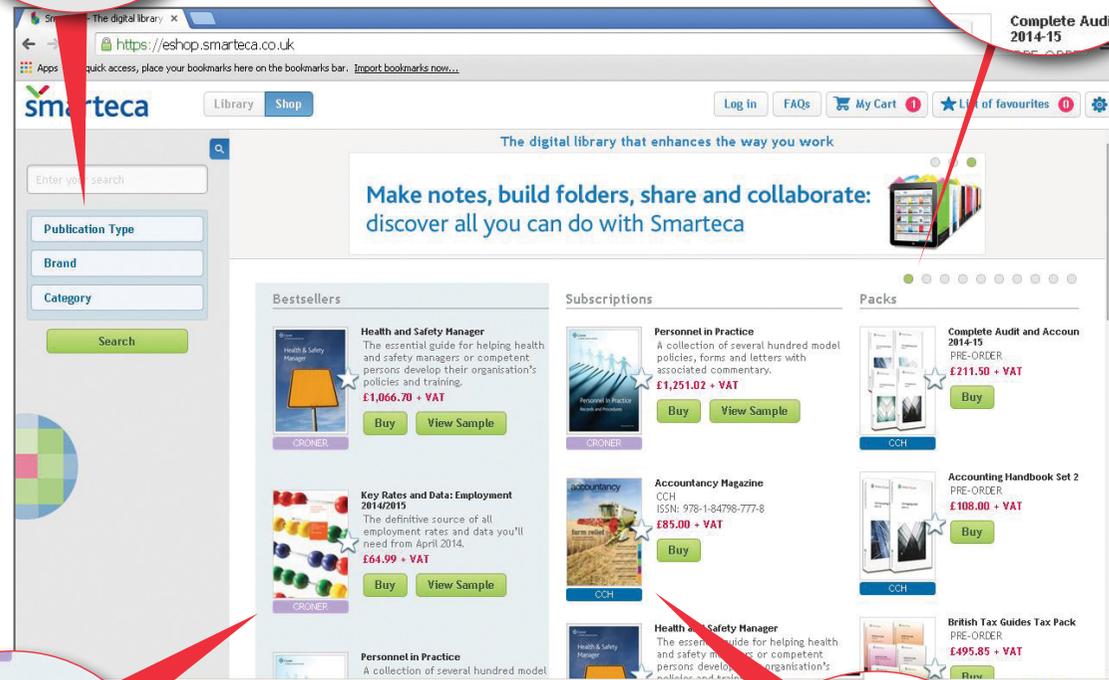
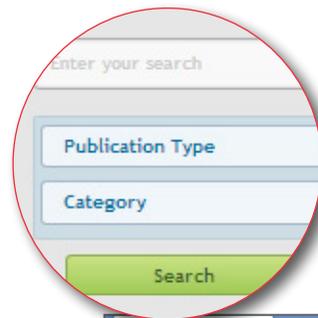
Bestsellers are highlighted in the left-most column.

Use the search function to help you find specific products – you can narrow it down by category (tax planning, or audit, for example) as well as by publication type (books, magazines, newsletters and looseleaves).

The shop currently has only limited functionality in mobile devices – to purchase new books, please use a tablet, laptop or desktop to access the shop.

Selecting products

Click on the **Buy button** to add a product to your cart, or click on the product name or image to see more details of that product, including a table of contents (where confirmed). You can also request we contact you with more information about a particular product from this page.



Click here if you'd like us to contact you with more information on this product



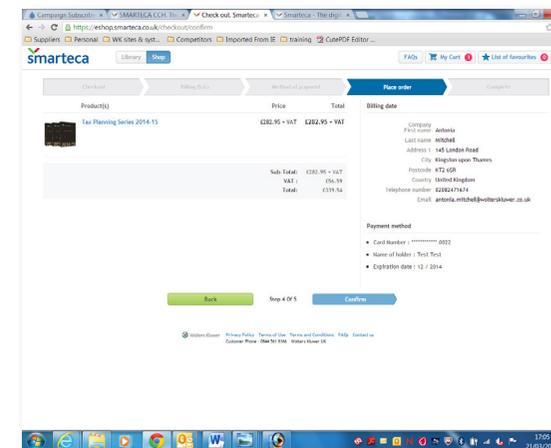
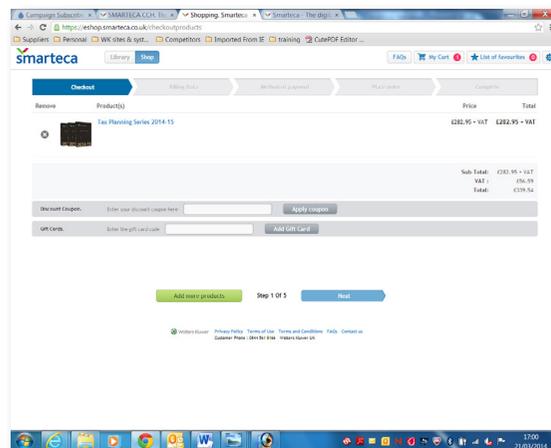
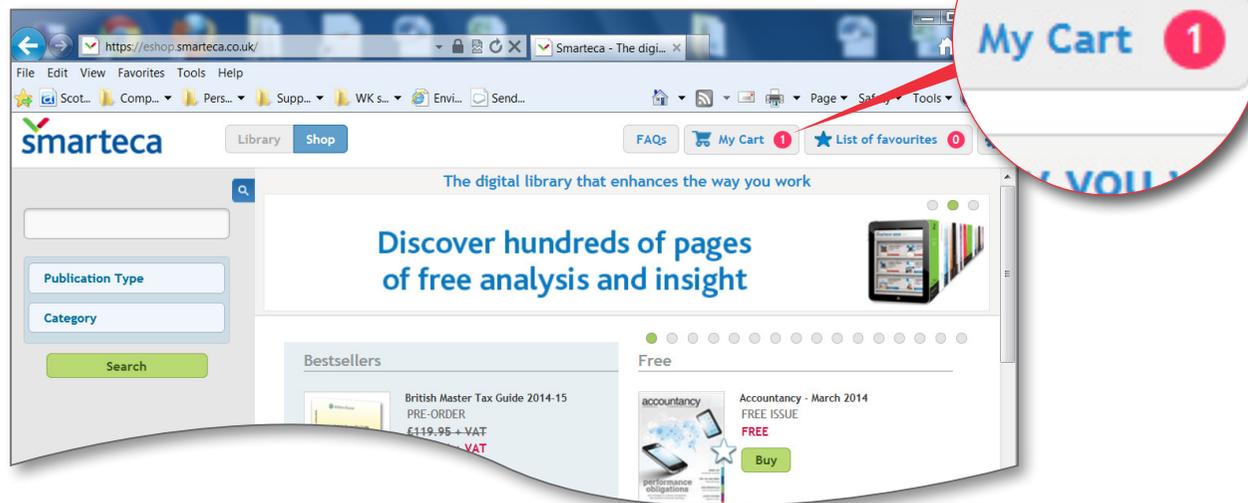
The Smarteca shop

Purchasing products

Click on the **My Cart** button, and select Checkout when you're ready.

- You will first be given the option to review the contents of your cart, and apply any coupons that you may have received.
- You'll then be asked to confirm your billing details, and your method of payment. At the moment, Smarteca accepts credit and debit cards. If you're selecting only free products, you'll skip these steps.
- You'll be given the chance to review your order before it is finalised, and asked to re-input your password, to ensure the security of your purchases (even the free ones).
- Once the purchase is complete, your products will appear in your library right away.
- You can also pre-order products following the same steps. You'll receive an email notification as soon as your pre-ordered product becomes available.

You can also save money by purchasing the Smarteca and print book bundle. The Smarteca product will appear in your library straight away (if already published), and the print book will be dispatched to your address, usually within 10 working days.



You can also purchase products offline by calling Wolters Kluwer customer services on 0844 561 8166* where you will be able to request an invoice. Products purchases this way will be subject to longer processing and fulfilment timescales, so will not be available immediately after purchase.

*Calls cost 7p per minute plus your telephone company's access charge.

Exploring your library

The Smarteca library keeps all your books, magazines, newsletters, looseleaves and whitepapers in one place.

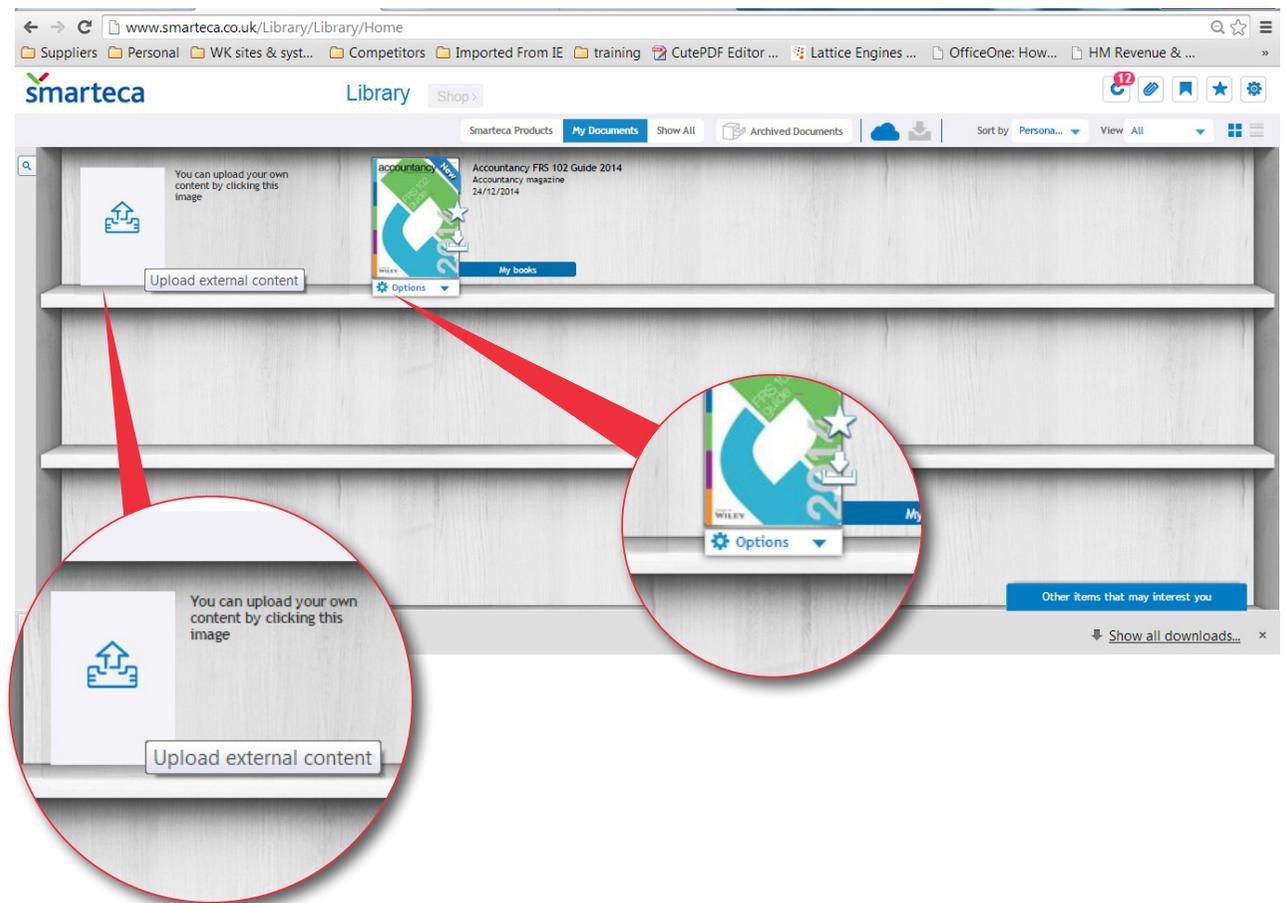
All products you have purchased and any free content you have downloaded will appear in your Smarteca library. Items purchased through the Smarteca shop will appear in your Library immediately, while any products purchased offline via Customer Services will take 1 – 2 days to appear. The newly acquired products will have a “New” banner in the upper right corner.

- You can choose to sort the products by most recently used, or alphabetically, and to display your products by cover or by list. You can also re-arrange the products on your bookshelf by selecting “Personalised” in the Sort by drop-down menu, then dragging and dropping products into your preferred order. You can go back to this personalised order at any time by selecting “Personalised” in the drop-down
- Use the search function to find specific information within your products, and use the top right icons to navigate around your notes, folders and favourites.
- Use the Updates icon to download the most recent version of any subscription products (such as magazines and newsletters).

The screenshot displays the Smarteca Library interface. At the top, there is a search bar and a 'Sort by' dropdown menu set to 'Personalised'. Below this is a grid of product covers, each with a 'New' banner in the top right corner. The products include 'Road Transport Operation', 'CCH New UK GAAP: The Transition guide', 'Key Rates and Data: Employment 2014/2015', 'VAT Planning 2014-15', 'Capital Allowances 2014-15', 'British Tax Guide: Value Added Tax 2014-15', 'CCH Preparing Company Accounts - FRSE and micros', 'The Law of Health and Safety at Work 2014/15', 'CCH Autumn Statement 2014 Special Feature', 'VAT Planning Sample 2013-14', 'Waste Management', 'Accountancy Magazine - Free Issue - February 2014', and 'Preparing Audit Reports'. A red callout points to the 'Sort by' dropdown menu, which is expanded to show options: 'Tax Data', 'Annual Tax Guides' (selected), 'Tax Planning', 'VAT', and 'Specialist Tax Guides'. Another red callout points to a specific product cover, 'British Tax Guide: Value Added Tax 2014-15' by Shelagh Pearce LLB (Hons) and Stephen Taylor CTA (Fellow) ATT, updated 03/10/2014. The interface also includes a 'Search' button and a 'Category' dropdown menu.

Exploring your library

- You can send products and documents you rarely access, such as older copies of annual publications, to the archive. Archived documents are still readily available to you, but can be hidden from the library view to make finding the most-up-to-date version simpler. To archive a product, click on the Options button below the product image in your library, and select “Archive publication” then confirm when a pop-up box asks if you’re sure. To see your complete archive, click the Archived Documents tab from the display options on the top menu. You can move a product from your archive back into your main library at any time by going to your archive and clicking on the Options button below the product image
- You can permanently delete products and documents from your library by clicking on the Options button below the product image in your library or archive, and select “Delete publication”. This action cannot be undone.
- You can now upload your own documents to your Smarteca library. To upload a PDF or Word document, click the My Documents tab from the display options on the top menu. Click on the Upload External Content icon, and select the document you wish to upload from your computer. You will be asked to provide a name for the document and select the appropriate categorisations, to enable Smarteca to index the product for you, so that it will be included in any searches you run on Smarteca. Once you click okay, Smarteca will upload the document to your personal cloud. This will take a few minutes.



Using the reader

The reader is the area of Smarteca which allows you to view your publications, browse their indexes, create annotations, highlights, or bookmarks, and add clippings (snippets of relevant information) to folders.

You can access the reader by clicking on a publication cover from your library or within a search result.

- When you view a publication for the first time, Smarteca will open on the first page of the book
- If you click on a previously viewed publication, Smarteca will take you to the last page viewed

From within a publication, click the access contents icon located at the top right of your reader to open the table of contents.

Click on a section in the table of contents, or an annotation or bookmark shown on your table of contents, to jump straight to that location.

The screenshot displays the Smarteca Reader interface for a publication titled "Deloitte GAAP 2015". The browser address bar shows "www.smarteca.co.uk/Reader/Reader/UserPublicationDetail". The page features a navigation bar with "Back", "Library", and "Click here to access content" buttons. Below the navigation bar, there are tabs for "Description", "Authors", "Table of Contents", and "Annotations". A search bar is present with the placeholder text "Enter your search" and a "Search" button. The main content area is divided into two columns. The left column shows the publication cover with the title "Deloitte GAAP 2015", the subtitle "Clear vision", and the author "Wolters Kluwer". Below the cover, it says "Deloitte GAAP 2015", "Deloitte", and "January 2015". There are also icons for "1 Bookmarks" and "1 Note", and a "Permanent link" button. The right column displays a table of contents with sections: "Cover Page", "Title Page", "Copyright Page", "Foreword", "Principal authors", "Contributors", "Glossary of terms and abbreviations", "Table of Contents", "Introduction", "A1 UK regulatory background", "A2 Preparation, filing and publishing of financial statements", "A3 Narrative reporting", "A4 Directors' remuneration", "Continue reading → A5 Capital maintenance and distributions", "A6 Small and medium-sized companies", "A7 Summary reporting", and "A8 Revised financial statements". Two red circles highlight specific elements: one on the left side of the table of contents pointing to "Continue reading →" and another on the right side pointing to the "Continue reading →" entry. The "Continue reading →" entry is also highlighted with a red arrow pointing to the right.

Using the reader

Select the text of interest from your reader and Smarteca will automatically offer these features:

- Copy the selected text;
- Highlight the text in your chosen colour. To make the highlight appear in your annotations list, add a note or bookmark to the page;
- Create notes relating to the content;
- Add the text as a clipping to an existing folder or create a new folder for the content;

You can also create a bookmark to act as a quick point of reference to sections of interest within a publication. Click the bookmarks icon on the far right of the page.

The screenshot shows the Smarteca reader interface. At the top, there is a navigation bar with 'Back', 'Library', and the document title 'Deloitte GAAP 2015: Model annual report and financial statements for UK listed groups'. On the right side of the navigation bar are icons for a list, a pencil, and a search function. The main content area displays a document page with several sections of text. A red circle highlights a specific paragraph of text, and a red arrow points from this circle to a magnified view of the text and the Smarteca toolbar. The toolbar includes buttons for 'Copy', 'Highlight', 'Note', and 'Folder'. Another red circle highlights a bookmark icon in the top right corner of the document page, with a red arrow pointing to a magnified view of the bookmark icon.

[45] Risk management and internal control

[The board is responsible for determining the nature and extent of the significant risks it is willing to take in achieving its strategic objectives. The board should maintain sound risk management and internal control systems.]

[As required by Code provision C.2.1, the board should, at least annually, conduct a review of the effectiveness of the company's risk management and internal control systems and should report to shareholders that they have done so. The review should cover all material controls, including financial, operational and compliance controls.]

The following sets out an example of a directors' statement that complies with the minimum requirements of the UK Corporate Governance Code and the revised Turnbull guidance. It is not intended to be a model statement and directors should consider making their disclosures more informative by describing specific aspects of the company's risk management procedures and making reference to risks discussed in the business review.

DTR 7.2.5R requires a description of the main features of the company's internal control and risk management systems in relation to the financial reporting process. Additionally, DTR 7.2.10R requires a parent company to include a description of the main features of the group's internal control and risk management systems in relation to the process for the preparation of the consolidated accounts. This is similar to the requirement in the Turnbull guidance to provide such meaningful, high level information as the board considers necessary to assist shareholders' understanding of the main features and system of

The board has applied principle C.2 of the UK Corporate Governance Code by establishing a continuous process for identifying, evaluating and managing the significant risks the group faces and for determining the nature and extent of the significant risks it is willing to take in achieving its strategic objectives. The board regularly reviews the process, which has been in place from the start of the year to the date of approval of this report and which is in accordance with revised guidance on internal control published in October 2005 (the Turnbull Guidance). The board is also responsible for the group's system of internal control and for reviewing its effectiveness. Such a system is designed to manage rather than eliminate the risk of failure to achieve business objectives, and can only provide reasonable and not absolute assurance against material misstatement or loss.

In compliance with provision C.2.1 of the UK Corporate Governance Code, the board regularly reviews the effectiveness of the group's risk management and internal control systems. The board's monitoring covers all material controls, including financial, operational and compliance controls. It is based principally on reviewing reports from management to consider whether significant risks are identified, evaluated, managed and controlled and whether any significant weaknesses are promptly remedied and indicate a need for more extensive monitoring. The board has also performed a specific assessment for the purpose of this annual report. This assessment considers all significant aspects of risk management and internal control arising during the period covered by the report including the work of internal audit. The audit committee assists the board in discharging its review responsibilities.

During the course of its review of the risk management and internal control systems, the board has not identified nor been advised of any failings or weaknesses which it has determined to be significant. Therefore a confirmation in respect of necessary actions has not been considered appropriate.

[The UK Corporate Governance Code (C.3.4) requires audit committees to review the arrangement by which staff may, in confidence, raise concerns about possible improprieties in matters of financial reporting or other matters. Although there is no requirement to do so, boards may wish to refer to these procedures as part of their statement on internal control.]

Audit committee and auditors

[The board should establish formal and transparent arrangements for considering how they should approach the management of corporate reporting and risk

Searching within the reader

Once you have opened a publication, you can search in different ways:

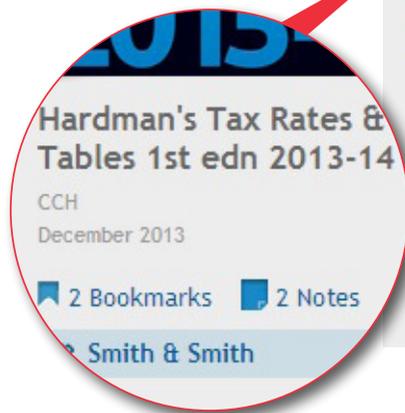
- If the item you are looking for is shown in the index, click on it to be redirected to the relevant section in the content
- If you just want to search for content within the table of contents, use the search bar located before the list of contents.
- If you would like to search for content within the publication, click the search icon in the top right corner and a new window will open enabling you to enter the term you wish to search for.
- To search for a phrase, such as withholding tax, use inverted commas around the search term, ie., "withholding tax"

The screenshot illustrates the search functionality within a digital reader. The main window shows a table of contents for 'Hardman's Tax Rates & Tables 1st edn 2013-14'. A search bar is located above the table of contents. A red circle highlights the search bar and the search results list, which includes 'COVER PAGE', 'COPYRIGHT PAGE', and 'TABLE OF CONTENTS'. A secondary window shows a search for 'capital gains' with 57 results, including a comment by Stephen Herring.

Annotations, bookmarks and highlights

To view all the notes, bookmarks and clippings in a publication, open the publication in the reader, and click on the table of contents icon.

- A summary of the annotations you have added will appear under the cover image
- An icon will be displayed in the index next to any section or page where an annotation has been added
- A new 'Annotations' tab will appear showing the full details of any annotations you have created



Annotations

Back Library Go to text

Description Authors Table of Contents Annotations

Enter your search Search

March 10, 2014 - TAXATION OF INVESTMENT INCOME

[§3-000] Registered pension schemes (FA 2004, Pt. 4, Ch. 1 to 7 and Sch. 28 to Sch. 36) From 6 April 2006 ('A' day) a new, simplified set of rules apply to all forms of pension provision. Individuals may obtain tax relief on any contributions made to a registered pension scheme, up to 100% of their relevant UK earnings for a tax year, or £3,600 per year if their relevant UK earnings are less than this amount. Employer's contributions do not count towards an individual's contributions. Greater amounts than these limits may be contributed to a registered scheme, without the benefit of tax relief for the individual, but see below for the effects on the scheme and individual. The normal minimum pension age is 55 from 6 April 2010 (previously 50) except for retirement on ill health grounds and some preserved, lower retirement ages; see below. From 2011-12 onwards there is no minimum benefit age. Previously benefits had to be taken by the age of 77 at the latest (age 75 before 22 June 2010).

Discuss with G before meeting on Thursday 13 March

March 10, 2014 - TAXATION OF INVESTMENT INCOME

[§3-000] Registered pension schemes (FA 2004, Pt. 4, Ch. 1 to 7 and Sch. 28 to Sch. 36) From 6 April 2006 ('A' day) a new, simplified set of rules apply to all forms of pension provision. Individuals may obtain tax relief on any contributions made to a registered pension scheme, up to 100% of their relevant UK earnings for a tax year, or £3,600 per year if their relevant UK earnings are less than this amount. Employer's contributions do not count towards an individual's contributions. Greater amounts than these limits may be contributed to a registered scheme, without the benefit of tax relief for the individual, but see below for the effects on the scheme and individual. The normal minimum pension age is 55 from 6 April 2010 (previously 50) except for retirement on ill health grounds and some preserved, lower retirement ages; see below. From 2011-12 onwards there is no minimum benefit age. Previously benefits had to be taken by the age of 77 at the latest (age 75 before 22 June 2010).

March 10, 2014 - TAXATION OF BUSINESS PROFITS

TAXATION OF BUSINESS PROFITS [§12-000] Relief

March 10, 2014 - TAXATION OF BUSINESS PROFITS

[§12-020] Trade profits: deductions allowable at a fixed rate (ITTOIA 2005, Pt. 2, Ch. 5A) From April 2013, unincorporated businesses will be entitled to use flat rates to calculate certain types of expenses rather than having to calculate actual amounts.

Expense 2013-

Building and using folders

Smarteca allows you to create as many folders as required, grouping relevant clippings (snippets of information) by topic or client in one repository and enabling quick and easy retrieval of information. You can also save notes, bookmarks, highlights, and other annotations to your folders, to easily build project or client files.

You can easily access the list of all folders from the paperclip icon located at the top right of your library. Open the one you want by clicking on its name. You can organise the contents of your folders by publication, date added, or alphabetically. You can also reorder them manually by clicking **Edit** at the top of the folder page, click the grey bar icon on the left of each clipping and drag and drop into your preferred location, then click **Save**. To search within a folder, select the magnifying glass icon from within the folder and enter the search term you are looking for.

Folders can be printed; saved as a Word document; or shared via email.

The screenshot displays the Smarteca interface with two overlapping windows. The background window shows a document titled "TAXATION OF INVESTMENT INCOME" with a table of tax rates and an "Add to folder" dialog box. The foreground window shows a document titled "Entrepreneur's Relief" with an "Edit note" dialog box.

TAXATION OF INVESTMENT INCOME Table:

Year	Annual allowance ⁽¹⁾	Annual allowance charge ⁽²⁾	Lifetime allowance ⁽³⁾⁽⁵⁾⁽⁶⁾	Lifetime allowance charge ⁽⁴⁾
2014-15	£40,000	the 'appropriate rate' on any annual increase in pension scheme value in excess of limit	£1.25 million	25% on excess if taken as pension; 55% on excess if taken as a lump sum
		the 'appropriate rate' on any annual increase in pension scheme value in excess of limit	£1.5 million	25% on excess if taken as pension; 55% on excess if taken as a lump sum
		the 'appropriate rate' on any annual increase in pension scheme value in excess of limit	£1.5 million	25% on excess if taken as pension; 55% on excess if taken as a lump sum
		the 'appropriate rate' on any annual increase in pension scheme value in excess of limit	£1.80 million	25% on excess if taken as pension; 55% on excess if taken as a lump sum
2010-11	£255,000	40% on any annual increase in pension scheme value in excess of limit	£1.80 million	25% on excess if taken as pension; 55% on excess if taken as a lump sum
2009-10	£245,000	40% on any annual increase in pension scheme value in excess of limit	£1.75 million	25% on excess if taken as pension; 55% on excess if taken as a lump sum
			£1.65 million	25% on excess if taken as pension; 55% on excess if taken as a lump sum

Add to folder Dialog:

- Entrepreneur's Relief
- Taxation of Innovation
- Williamson & Son - April 2014 review
- New folder

Edit note Dialog:

Discuss with G, re: Smith and Smith file

Entrepreneur's Relief Text:

Entrepreneur's relief, where available, reduces the rate of CGT to 10%. The relief is available on the disposal of a sole trader business, an interest in a partnership or the disposal of shares in a trading company by an employee disposing of at least 5% of the capital of the company. It does not apply to the disposal of a property but should be considered when selling a business or disposing of shares.

Example: Mr A holds shares in B Ltd and C Ltd. Both are qualifying companies for the purpose of entrepreneur's relief and Mr A holds 4.99% of the share capital in B Ltd and 5.01% in C Ltd. The criteria requiring at least a 5% holding is stringent and therefore this relief will apply to Mr A's disposal of shares on C Ltd but not B Ltd.

By planning before you make a capital gain you can limit your tax liability but it is important to plan in advance in order to ensure all of the options are considered and applied accordingly.

Carol Cheesman FCA
Principal, Cheesmans Accountants

Sharing information

The easiest way to share information and collaborate is via Folders. Add the relevant clippings, notes, highlights or bookmarks to a folder, then that folder can be printed; saved as a Word document; or shared via email.

The screenshot shows the Smarteca web interface. At the top, there are navigation tabs for 'Library' and 'Shop'. Below that, there are icons for 'Manual', 'Date', and 'A-Z'. The main content area displays a folder named 'Smith & Smith' containing three clippings. A context menu is open over the folder, showing 'Send', 'Save', and 'Print' options. The clippings are:

- ENTREPRENEUR'S RELIEF** Entrepreneur's relief, where available, reduces the rate of CGT to 10%. The relief is available on the disposal of a sole trader business, an interest in a partnership or the disposal of shares in a trading company by an officer or employee disposing of at least 5% of the share capital of the company. It does not apply to the disposal of a property but should be considered when selling a business or disposing of shares. (Accountancy Magazine, November 2013)
- The legislation provides for entrepreneur's relief to be available for disposals of relevant EMI shares made on or after 6 April 2013, where the shares were acquired on or after 6 April 2013. Relief will also be available for EMI shares acquired during the 2012-13 tax year, provided that the option was held for at least a year, where no disposals of shares of that class were made in the 2012-13 tax year. If disposals of shares of that class were made, the shares acquired in 2012-13 may still be regarded as relevant EMI shares within the scope of entrepreneur's relief on election by the individual. Note that this election must be made by 31 January 2014, and cannot be revoked after that date. (British Master Tax Guide 2013-14, November 2013)
- entrepreneurs' relief (from 6 April 2008 onwards) (TCGA 1992, s. 169H-169S) (Tax Reporter: ¶572-500ff.) If qualifying business assets on or after 23 June 2010 are charged to tax at a rate of 10 per cent. Eligible gains June 2010 were reduced by 4/9ths before being charged to tax at the flat rate of 18 per cent. Period Limit £ million 6/4/10 to 22/6/10 2 million 6/4/08 to 5/4/10 1 million The above limits are lifetime limits applying to all provisions allow relief to be claimed in certain circumstances where gains deferred from disposals made on chargeable (FA 2008, Sch 3, paras 7 and 8). EMI shares Finance Bill 2013 will introduce legislation that removes, qualifying EMI scheme option, the requirement for a person to hold 5 per cent or more of the ordinary share entrepreneurs' relief. Additionally, the legislation will allow the period during which the option is held to count toward requirement and relief will also apply to the disposal of shares that replace EMI shares following a transfer following an exchange for shares in another company. (Hardman's Tax Rates & Tables 1st edn 2013-14, November 2013)

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The screenshot displays a document viewer for 'Deloitte GAAP 2015: Model annual report and financial statements for UK listed groups'. The document content includes:

- Summary information**
- [2] ABOUT US**: [Provide a brief description of the group's operations and the industries it operates in. Consider providing cross references to where further information of the business's description can be found for example in the strategic report.]
- FINANCIAL AND NON-FINANCIAL HIGHLIGHTS**
- Financial highlights table**:

Financial highlights	20XX	20YY	Percentage change
Revenue ⁽¹⁾	£	£	_%
Profit ⁽²⁾	£	£	_%
[3] Dividend per share ⁽¹⁾	p	p	_%
- % Group Revenue by Region (20XX)**: A pie chart showing revenue distribution for Asia Pacific (X%), Europe (X%), and Americas (X%).
- Lost time injury frequency rate**: A bar chart comparing 20XX and 20YY, with the label 'no. injuries per million hours worked'.

At the bottom right of the viewer, a toolbar contains icons for print, share, star, and accessibility. A red circle highlights the share icon, which is a chain link symbol. A 'Permanent link' dialog box is open, showing the URL: http://www.smarteca.co.uk/LinkToSmarteca?publication=UPDGLMFS_20150123_0&fileName=content/FACC_Split2.html

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Click the print button at the top right of the preview pane to confirm.

Deloitte GAAP 2015: Model annual report and financial statements for UK listed groups

Summary information

[2] ABOUT US

[Provide a brief description of the group's operations and the industries it operates in. Consider providing cross references to where further information of the business's description can be found for example in the strategic report.]

FINANCIAL AND NON-FINANCIAL HIGHLIGHTS

Financial highlights	20XX	20YY	Percentage change
Revenue ⁽¹⁾	£	£	__%
Profit ⁽²⁾	£	£	__%
[3] Dividend per share ⁽¹⁾	p	p	__%
[4] Return on capital employed ⁽³⁾	__%	__%	__%
Basic earnings per share ⁽¹⁾	£	£	__%
Diluted earnings per share ⁽¹⁾	£	£	__%
Non-financial highlights			
[Provide non-financial highlights]	xx	xx	__%

[Provide narrative description of the key changes in the table above along with brief reasons for the changes.]

[5] [Provide graphs and tables highlighting key information for example a pie chart showing the percentage of group revenue by region and/or lost time injury frequency rate.]

% Group Revenue by Region (20XX)

Lost time injury frequency rate

statements (Pls)

Print X

Estimated Number of pages : 1

Summary information

[2] ABOUT US

[Provide a brief description of the group's operations and the industries it operates in. Consider providing cross references to where further information of the business's description can be found for example in the strategic report.]

FINANCIAL AND NON-FINANCIAL HIGHLIGHTS

Financial highlights	20XX	20YY	Percentage change
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Basic earnings per share ⁽¹⁾	£	£	__%
Diluted earnings per share ⁽¹⁾	£	£	__%
Non-financial highlights			
[Provide non-financial highlights]	xx	xx	__%

(1) As stated in the financial statements
 (2) Profit after tax as stated in the financial statements
 (3) See page [X] for further information on KPIs

[Provide narrative description of the key changes in the table above along with brief reasons for the changes.]

[5] [Provide graphs and tables highlighting key information for example a pie chart showing the percentage of group revenue by region and/or lost time injury frequency rate.]

% Group Revenue by Region (20XX)

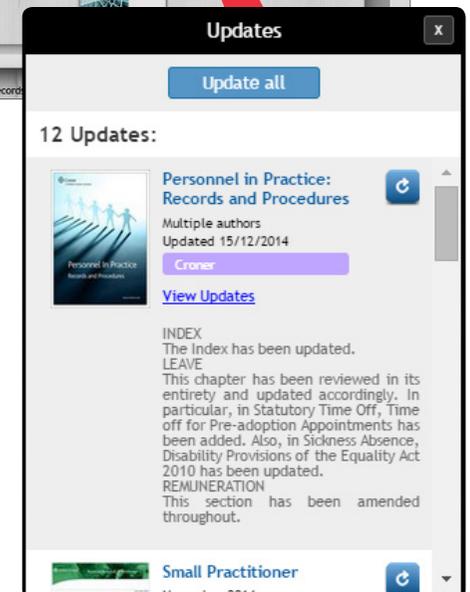
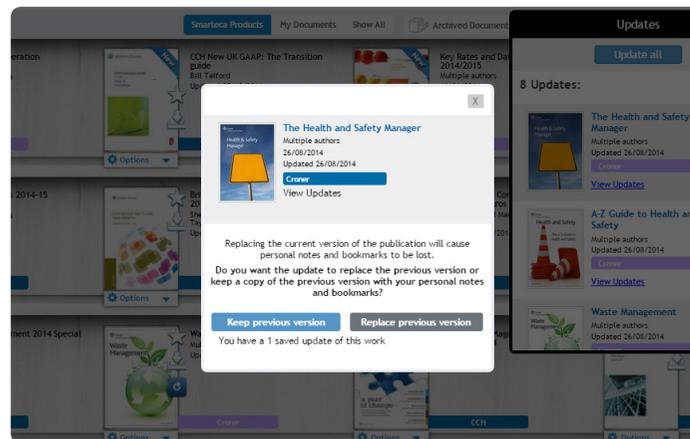
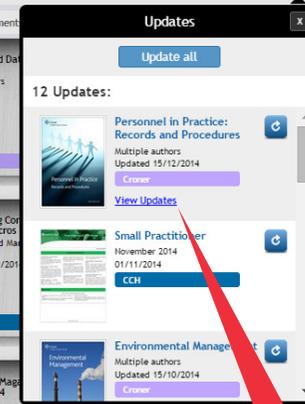
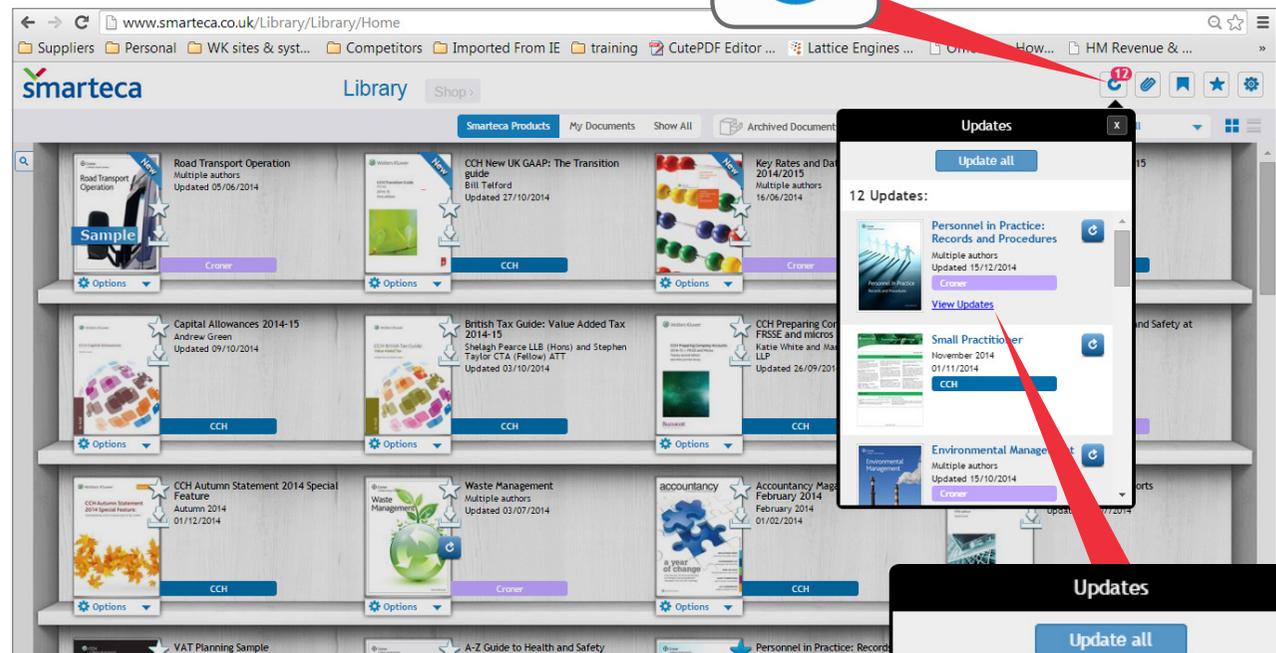
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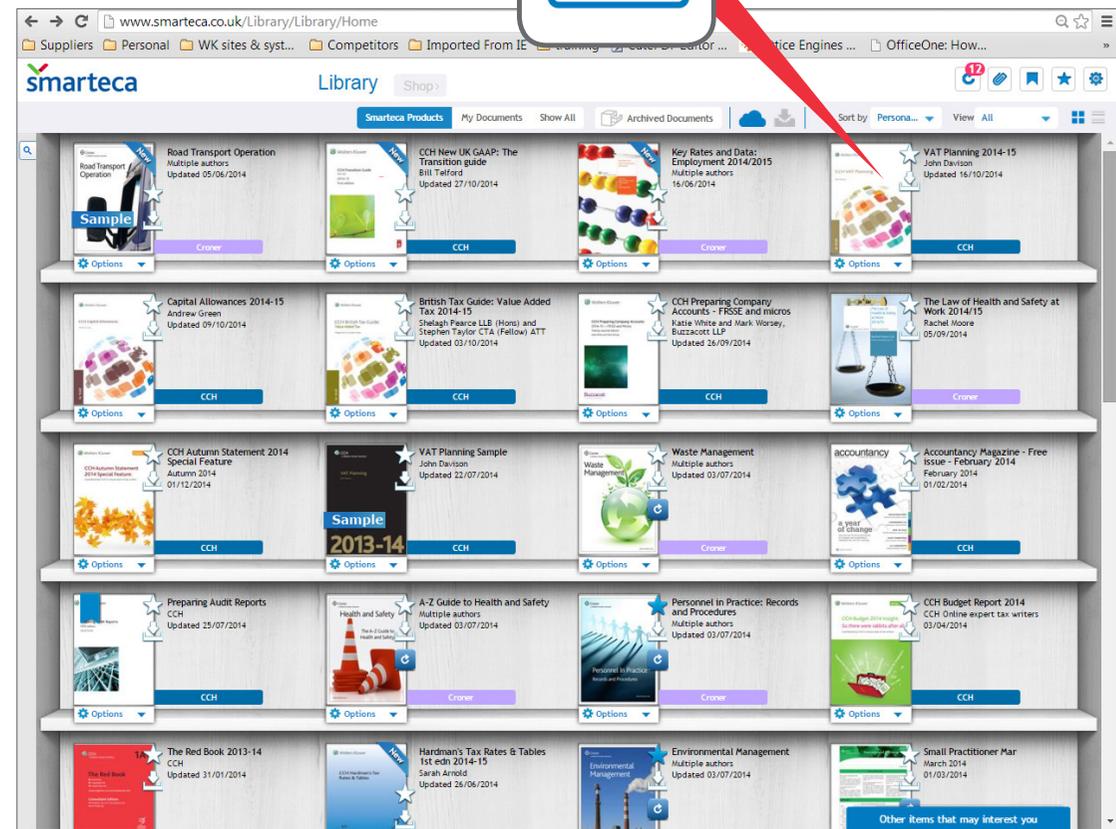
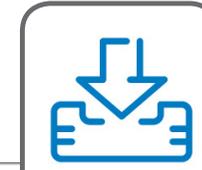
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The screenshot shows the 'British Master Tax Guide 2013-14' app interface. The background is a document page with text about 'Disposal of assets after business discontinued' and 'Disposal of shares in a personal company'. A 'View settings' dialog box is overlaid on the right side of the page. The dialog box has a title bar 'View settings' and a close button. It features a font size slider at the top, with 'a' on either side. Below the slider are two columns of placeholder text: 'Lorem ipsum dolor sit amet, consectetur adipiscing elit. Suspendisse adipiscing velit in augue' and 'sodales consectetur. Pellentesque laoreet elit auctor dui rhoncus faucibus.' At the bottom of the dialog, there are three color selection buttons: 'White', 'Sepia', and 'Black'. Below these are two preview icons showing the document with the selected background and text colors. At the very bottom of the dialog are 'Cancel' and 'Apply Changes' buttons.

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