

## Pre-Budget Report 2009

The Chancellor's Pre-Budget Report today delivered a broadly neutral package of measures intended to maintain economic recovery. Given the proximity of the next General Election, however, many of the taxation measures may never find their way into law, as the Finance Act typically receives Royal Assent in July!

As usual, restricting opportunities for tax avoidance was high on the Chancellor's list of priorities, and the widely-trailed assault on bankers' bonuses for 2009 came to fruition in the form of the one-off bank payroll tax.

Read our comments on all the main tax issues below:

- [Pre-Budget Report: Bank Payroll Tax](#) 9 December 2009
- [Pre-Budget Report: National Insurance Contributions](#) 9 December 2009
- [Pre-Budget Report: Restricting Pension Tax Relief for High-Income Individuals](#) 9 December 2009
- [Pre-Budget Report: Salary Sacrifice and Workplace Canteens](#) 9 December 2009
- [Pre-Budget Report: Company Cars, Fuel and Electric Cars and Vans](#) 9 December 2009
- [Pre-Budget Report: Corporate And Business Tax](#) 9 December 2009
- [Pre-Budget Report: VAT](#) 9 December 2009
- [Pre-Budget Report: Stamp Duties](#) 9 December 2009
- [Pre-Budget Report: Old Boilers](#) 9 December 2009
- [Pre-Budget Report: Furnished Holiday Lets](#) 9 December 2009
- [Pre-Budget Report: Equitable Liability](#) 9 December 2009
- [Pre-Budget Report: Inheritance Tax Nil-Rate Band](#) 9 December 2009
- [Pre-Budget Report: Anti-Avoidance Measures](#) 9 December 2009
- [Pre-Budget Report Highlights](#) 9 December 2009
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