



AccountingWEB Quotes Christy Wilson on Concerns Among Investors Following Budget Announcements

December 27, 2024

London Tax Associate Christy Wilson was quoted in an article by AccountingWEB about recent Budget announcements that have raised concerns among investors, particularly regarding the proposed rise in employer national insurance contributions (NICs). This change is expected to impact small businesses significantly, potentially making investors more cautious.

Christy highlighted that the rise in employer NIC "will be an added cost to businesses." She explained, "This cost will likely either be passed on to customers, by way of increased prices, or to employees, by way of fewer bonuses or pay increases, or simply absorbed by the business itself." Christy added that the increased NIC rates could be particularly challenging for smaller or newer businesses to manage, which might deter investors.

Additionally, the upcoming changes to business asset disposal relief (BADR) and capital gains tax (CGT) may already be influencing deal activity. Due to the change in the rates of BADR, "This means that there could be an 8 percent difference if individuals chose to dispose of their assets after 6 April 2026, compared to disposing of their assets now," Christy said. She added that while this might incentivize some to dispose of assets sooner, it must be weighed against potential value increases of the assets.

["Investors may be wary after Budget announcements,"](#) AccountingWEB, December 18, 2024

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