

## Topic: Private Businesses

How do you treat shares in businesses which are - in reality - an income stream and not a capital asset or complicated by wider family involvement?

### Cases

#### Valuation

- E v L [2021] EWFC 60  
URL: <https://www.bailii.org/ew/cases/EWFC/HCJ/2021/60.html>
- Jones v Jones [2011] EWCA Civ 41]  
URL: <https://www.bailii.org/ew/cases/EWCA/Civ/2011/41.html>
- Waggott v Waggott [2018] EWCA Civ 727  
URL: <https://www.bailii.org/ew/cases/EWCA/Civ/2018/727.html>
- WM v HM [2017] EWFC 25  
URL: <https://www.bailii.org/ew/cases/EWFC/HCJ/2017/25.html>
- Martin v Martin (Rev 1) [2018] EWCA Civ 2866  
URL: <https://www.bailii.org/ew/cases/EWCA/Civ/2018/2866.html>
- Wells v Wells [2002] EWCA Civ 476  
URL: <https://www.bailii.org/ew/cases/EWCA/Civ/2002/476.html>
- Myerson v Myerson [2009] EWCA Civ 282  
URL: <https://www.bailii.org/ew/cases/EWCA/Civ/2009/282.html>
- Versteegh v Versteegh [2018] EWCA Civ 1050  
URL: <https://www.bailii.org/ew/cases/EWCA/Civ/2018/1050.html>

#### Tax Implications

- L v L [2021] EWFC B83  
URL: <https://www.bailii.org/ew/cases/EWFC/OJ/2021/B83.html>