

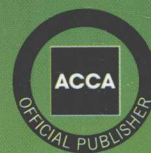
ACCA

S
T
U
D
Y

T
E
X
T

课

本



PAPER F6

税务

TAXATION FA2009

BPP Learning Media 著

FOR EXAMS IN 2010



华中科技大学出版社

<http://www.hustp.com>

ACCA

PAPER F6

税务（英国）

TAXATION (UK)

FA 2009

BPP Learning Media 著

S
T
U
D
Y

课

T
E
X
T

本

In this edition approved by ACCA

- We discuss the **best strategies** for studying for ACCA exams
- We **highlight** the **most important elements** in the syllabus and the **key skills** you will need
- We **signpost** how each chapter links to the syllabus and the study guide
- We **provide** lots of **exam focus points** demonstrating what you need to do
- We **emphasise key points** in regular **fast forward** sections
- We **test your knowledge** of what you've studied in **quick quizzes**
- We **examine your understanding** in our **exam question bank**
- We **reference all the important topics** in our **full index**

BPP's **i-Learn** and **i-Pass** products also support this paper.

FOR EXAMS IN JUNE AND DECEMBER 2010



华中科技大学出版社

<http://www.hustp.com>

中国·武汉

图书在版编目 (CIP) 数据

ACCA 考试用书. F6 税务 F6 Taxation. 英国: 英文 / BPP Learning Media 著. —武汉: 华中科技大学出版社, 2010.1

ISBN 978-7-5609-5972-6

I. A… II. B… III. 税收管理—会计师—资格考核—教材—英文 IV. F23

中国版本图书馆 CIP 数据核字 (2010) 第 011780 号

版权由 BPP Learning Media 所有。未经 BPP Learning Media 的书面许可, 不得以任何形式或任何途径, 电子的或机械的, 包括影印、录制或通过任何信息存储检索系统重编或传播本书的任何部分。

本版本由 BPP Learning Media 授权华中科技大学出版社出版。

本版本仅限于中华人民共和国境内 (不包括中国香港特别行政区、澳门特别行政区和台湾地区) 发行使用。

All rights reserved by BPP Learning Media. No part of this book may be reproduced or transmitted in any form or by any means, electronic or mechanical, including photocopying, recording or by any information storage retrieval system, without permission from BPP Learning Media.

BPP Learning Media authorize Hua Zhong University of Science and Technology Press to publish this edition in China.

This edition is only for use and distribution in People's Republic of China excluding Hong Kong SARs, Macao SARs and Taiwan.

本书封面和内页均附有 BPP Learning Media 特有水印图案, 无此水印图案的图书不得销售。版权所有, 侵权必究。侵权举报电话: 021-58366718

F6 税务 (英国) F6 Taxation (UK)

BPP Learning Media 著

策划编辑: 周小方
责任编辑: 周小方
责任印制: 周治超
出版发行: 华中科技大学出版社 (中国·武汉)
地 址: 武汉洪山路珞瑜区 1037 号
邮政编码: 430074
电 话: 027-87557437
网 址: <http://www.hustp.com>
印 刷: 江苏省句容市排印厂
开 本: 880mm×1230mm 1/16
印 张: 27.5
字 数: 650 千字
版 次: 2010 年 1 月第 1 版
印 次: 2010 年 1 月第 1 次印刷
ISBN : 978-7-5609-5972-6 / F · 564
定 价: 220.00 元

(本书若有印刷质量问题, 请向出版社发行部调换)

关于 BPP Learning Media

BPP Learning Media 作为一家职业考试资料的出版商，在市场上一直独占鳌头。从 1977 年开始，我们就出版了很多高质量关于会计、营销和金融服务资格方面的产品。BPP 是全球 150 多个国家的学生、培训提供商、公司和专业机构的最佳选择。

BPP Learning Media 是 ACCA 的官方出版社。这项与 ACCA 的伙伴关系确保了，在出卷考官的审订下，我们的教材正确的程度上涵盖了考纲并且符合了考试的要求。这项合作也允许我们在练习册内发布新近的考卷内容，包括考官的答案与评分。您可以信赖 BPP Learning Media 的产品，它们包含最新信息且关注重点，传递给您来自 BPP 作者和讲师们的专业知识和丰富经验。

除了 ACCA 系列外，BPP Learning Media 的课本和资料还涉及课程：

- 清算会计
- 商业税收和税收管理
- 金融营销和市场调查
- 银行业 IT
- 金融英语

F6 UK（课本）简介

本课本向学员传授与税法系统相关的适用于公司或个人的知识和技能。我们的课本设计专注于大纲中最重要的方面，包括：

- 英国税法系统
- 所得税负债
- 公司税负债
- 应税收益
- 国民保险税
- 增值税
- 纳税人和/或其代理人的义务

我们的课本经由考官审核，恰到好处地涵盖整个大纲内容，不会超出也不会低于你需要掌握的知识水平。考虑到计算是本课程最重要的方面，所以课本中含有大量的实例和习题。题库和答案库中包括许多达到试题级别的题目，从而让你熟悉正式考试的题型。课本最后还有一套完整的 F6 测验卷。

BPP 授权华中科技大学出版社在中国发行的 ACCA 课本:

基础阶段课程

Knowledge Module

知识课程

- F1 Accountant in Business
- F1 会计师与企业
- F2 Management Accounting
- F2 管理会计
- F3 Financial Accounting (INT)
- F3 财务会计 (INT)

Skills Module

技能课程

- F4 Corporate and Business Law (UK)
- F4 公司法与商法 (UK)
- F4 Corporate and Business Law (China)
- F4 公司法与商法 (中国版)
- F5 Performance Management
- F5 业绩管理
- F6 Taxation (UK)
- F6 税务 (UK)
- F6 Taxation (China)
- F6 税务 (中国版)
- F7 Financial Reporting (INT)
- F7 财务报告 (INT)
- F8 Audit and Assurance (INT)
- F8 审计与认证业务 (INT)
- F9 Financial Management
- F9 财务管理

专业阶段课程

Essentials Module

核心课程

- P1 Professional Accountant
- P1 专业会计师
- P2 Corporate Reporting (INT)
- P2 公司报告 (INT)
- P3 Business Analysis
- P3 商务分析

Options Module

选修课程

- P4 Advanced Financial Management
- P4 高级财务管理
- P5 Advanced Performance Management
- P5 高级业绩管理
- P6 Advanced Taxation (UK)
- P6 高级税务 (UK)
- P6 Advanced Taxation (China)
- P6 高级税务 (中国版)
- P7 Advanced Audit and Assurance (INT)
- P7 高级审计与认证业务 (INT)

版权声明

亲爱的顾客：

您知道这个小图标©是什么意思吗？那它又为什么如此重要呢？

您手中的市场领先的BPP课本，课程资料和电子学习资料，它们并不能自我编著和更新。这些资料由专人编著，无论是以作者自己名义还是以投资编著机构的雇员名义。版权法通过赋予内容的使用的权利而保护编著人/编著机构的权益。

侵权是一种盗窃行为，在某些司法领域也是一种刑事犯罪行为，它潜在地严重违反职业道德。

在当前的技术条件下，情况也许很难明确辨别。但基本上，在没有得到BPP Learning Media的明确许可下：

- 影印我们的资料将被认定为侵权；
- 扫描、重编或将我们的数码资料转换成其他文件格式，上传资料至网站或通过邮件发送给您的朋友，这将被认定为侵权。

当然，在您使用完课本后，您可以以购买时的形态出售您的课本。（这对您的同学公平吗？我们会因某些原因而更新课本）但是我们的电子产品是基于单一用户许可销售的，我们不会向二手购买者提供解锁码。

那么在英国以外的地区和国家呢？BPP Learning Media 通过与我们的网站上明确列举的合作伙伴关系，价格政策和当地打印安排，尽力以学生负担得起的价格销售我们的资料。极少数人无视本声明做出违法行为，非法影印或支持其它组织非法影印我们的资料。如果他们在某一领域有非法或者不道德的行为，您能真正信任他们吗？

A note about copyright

Dear Customer

What does the little © mean and why does it matter?

Your market-leading BPP books, course materials and e-learning materials do not write and update themselves. People write them: on their own behalf or as employees of an organisation that invests in this activity. Copyright law protects their livelihoods. It does so by creating rights over the use of the content.

Breach of copyright is a form of theft – as well being a criminal offence in some jurisdictions, it is potentially a serious breach of professional ethics.

With current technology, things might seem a bit hazy but, basically, without the express permission of BPP Learning Media:

- Photocopying our materials is a breach of copyright
- Scanning, ripcasting or conversion of our digital materials into different file formats, uploading them to facebook or emailing them to your friends is a breach of copyright

You can, of course, sell your books, in the form in which you have bought them – once you have finished with them. (Is this fair to your fellow students? We update for a reason.) But the i-learns are sold on a single user license basis: we do not supply 'unlock' codes to people who have bought them second hand.

And what about outside the UK? BPP Learning Media strives to make our materials available at prices students can afford by local printing arrangements, pricing policies and partnerships which are clearly listed on our website. A tiny minority ignore this and indulge in criminal activity by illegally photocopying our material or supporting organisations that do. If they act illegally and unethically in one area, can you really trust them?

How the BPP ACCA-approved Study Text can help you pass your exams – AND help you with your Practical Experience Requirement!

NEW FEATURE – the PER alert!

Before you can qualify as an ACCA member, you do not only have to pass all your exams but also fulfil a three year **practical experience requirement** (PER). To help you to recognise areas of the syllabus that you might be able to apply in the workplace to achieve different performance objectives, we have introduced the '**PER alert**' feature. You will find this feature throughout the Study Text to remind you that what you are **learning to pass** your ACCA exams is **equally useful to the fulfilment of the PER requirement**.

Tackling studying

Studying can be a daunting prospect, particularly when you have lots of other commitments. The **different features** of the text, the **purposes** of which are explained fully on the **Chapter features** page, will help you whilst studying and improve your chances of **exam success**.

Developing exam awareness

Our Texts are completely **focused** on helping you pass your exam.

Our advice on **Studying F6** outlines the **content** of the paper and the **necessary skills** the examiner expects you to demonstrate.

Exam focus points are included within the chapters to highlight when and how specific topics were examined, or how they might be examined in the future.

Using the Syllabus and Study Guide

You can find the syllabus, Study Guide and other useful resources for F6 on the ACCA web site: www.accaglobal.com/students/acca/exams/f6/

The Study Text covers **all aspects** of the syllabus to ensure you are as fully prepared for the exam as possible.

Testing what you can do

Testing yourself helps you develop the skills you need to pass the exam and also confirms that you can recall what you have learnt.

We include **Questions** – lots of them – both within chapters and in the **Exam Question Bank**, as well as **Quick Quizzes** at the end of each chapter to test your knowledge of the chapter content.

Chapter features

Each chapter contains a number of helpful features to guide you through each topic.

Topic list

Topic list	Syllabus reference

Tells you what you will be studying in this chapter and the relevant section numbers, together the ACCA syllabus references.

Introduction

Puts the chapter content in the context of the syllabus as a whole.

Study Guide

Links the chapter content with ACCA guidance.

Exam Guide

Highlights how examinable the chapter content is likely to be and the ways in which it could be examined.

FAST FORWARD

Summarises the content of main chapter headings, allowing you to preview and review each section easily.

Examples

Demonstrate how to apply key knowledge and techniques.

Key terms

Definitions of important concepts that can often earn you easy marks in exams.

Exam focus points

Tell you when and how specific topics were examined, or how they may be examined in the future.



This is a new feature that gives you a useful indication of syllabus areas that closely relate to performance objectives in your Practical Experience Requirement (PER).



Question

Give you essential practice of techniques covered in the chapter.

Chapter Roundup

A full list of the Fast Forwards included in the chapter, providing an easy source of review.

Quick Quiz

A quick test of your knowledge of the main topics in the chapter.

Exam Question Bank

Found at the back of the Study Text with more comprehensive chapter questions. Cross referenced for easy navigation.

Studying F6

As the name suggests, this paper examines the basic principles of taxation. This is a very important area for certified accountants as many areas of practice involve a consideration of taxation issues. It also provides a foundation for P6: Advanced Taxation which will be chosen by those who work in a tax environment.

1 What F6 is about

The UK tax system

The syllabus introduces the rationale behind – and the functions of – the tax system.

The taxes

It then covers the **main UK taxes** which apply to individuals and businesses.

Income tax and corporation tax cover the widest areas of the syllabus, forming the basis for questions 1 and 2 totalling 55% of the marks. Value added tax is likely to be covered in one of these questions, in which case at least 10 of the 55 marks will be awarded for VAT, although it is possible that a separate question on VAT will be included instead. Capital gains will be covered in Question 3, for which 20 marks will be available. National insurance may be examined in any question on income tax or corporation tax.

You will be expected to have a detailed knowledge of these taxes, but **no previous knowledge is assumed**. You should study the basics carefully and **learn the proforma computations**. It then becomes straightforward to complete these by slotting in figures from your detailed workings.

As well as being able to calculate tax liabilities you will be expected to explain the basis of the calculations and how a taxpayer can minimise or defer tax liabilities.

Compliance

The final part of the syllabus covers the **compliance obligations** of the taxpayer. Although not a major part of the syllabus it is likely to form an element in one or more questions in the exam. A knowledge of tax is incomplete without an understanding of how the tax is collected.

2 What skills are required?

- Be able to **integrate** knowledge and understanding from across the syllabus to enable you to complete detailed computations of tax liabilities.
- Be able to **explain** the underlying principles of taxation by providing a simple summary of the rules and how they apply to the particular situation.
- Be able to **apply** tax planning techniques by identifying available options and testing them to see which has the greater effect on tax liabilities.

3 How to improve your chances of passing

Study the **entire** syllabus – all the questions in the exam are **compulsory**. This gives the examiner the opportunity to test all major areas of the syllabus on every paper.

Practise as many questions as you can under **timed conditions** – this is the best way of developing good exam technique. Make use of the **Question Bank** at the back of this Text. **BPP's Practice and Revision Kit** contains numerous exam standard questions (many of them taken from past exam papers) as well as three mock exams for you to try.

Answer selectively – the examiner will expect you to consider carefully what is relevant and significant enough to include in your answer. Don't include unnecessary information.

Present your answers in a **professional** manner – use subheadings and leave spaces between paragraphs, make sure that your numerical workings are clearly set out. Even if you make a mistake in your calculations, you will still gain marks if you show that you understand the principles involved.

Answer all parts of the question – leaving out a five mark part may be the difference between a pass and a fail.

The exam paper

The syllabus is assessed by a three-hour paper-based examination.

The paper will be predominantly computational and will have five questions, all of which will be compulsory.

- Question one will focus on income tax and question two will focus on corporation tax. The two questions will be for a total of 55 marks, with one of the questions being for 30 marks and the other being for 25 marks.
- Question three will focus on chargeable gains (either personal or corporate) and will be for 20 marks.
- Questions four and five will be on any area of the syllabus and will respectively be for 15 marks and 10 marks.

There will always be at a minimum of 10 marks on value added tax. These marks will normally be included within question one or question two, although there might be a separate question on value added tax.

National insurance contributions will not be examined as a separate question, but may be examined in any question involving income tax or corporation tax.

Groups and overseas aspects of corporation tax will only be examined in question two, and will account for no more than one third of the marks available for that question.

Questions one or two might include a small element of chargeable gains.

Any of the five questions might include the consideration of issues relating to the minimisation or deferral of tax liabilities.

Analysis of past papers

The table below provides details of when each element of the syllabus has been examined and the question number and section in which each element appeared. Further details can be found in the Exam Focus Points in the relevant chapters.

Covered in Text chapter		Dec 2008	June 2008	Dec 2007	Pilot Paper
	UK TAX SYSTEM				
1	Introduction to the UK tax system				
	INCOME TAX AND AND NATIONAL INSURANCE CONTRIBUTIONS				
2	The computation of taxable income and the income tax liability	1a	1b, 1c	1a	1a
3	Employment income	1a	1a	1a	1a
4	Taxable and exempt benefits. The PAYE system	1a	1a	1a	1a
5	Pensions	5		1a	
6	Property income	1a		4	1a
7	Computing trading income		1a		
8	Capital allowances			1a	1a
9	Assessable trading income			1a	1a, 4
10	Trading losses			5	
11	Partnerships and limited liability partnerships	4			
12	National insurance contributions	1b		1a	
	CHARGEABLE GAINS FOR INDIVIDUALS				
13	Computing chargeable gains		3	3	3
14	Chattels and the principal private residence exemption			3	3
15	Business reliefs		3		
16	Shares and securities			3	3
	TAX ADMINISTRATION FOR INDIVIDUALS				
17	Self assessment and payment of tax for individuals		4	1a	1b
	CORPORATION TAX				
18	Computing profits chargeable to corporation tax	2a	2a, 5	2a	2a
19	Computing the corporation tax liability	3a	5		2a
20	Chargeable gains for companies	3a, 3b			
21	Losses	2a			5
22	Groups			2b	
23	Overseas matters for companies		2a		
24	Self assessment and payment of tax by companies	2a			
	VALUE ADDED TAX				
25	An introduction to VAT	2b	2b	1b	
26	Further aspects of VAT	2b		1b	2b

only for use by
classroom training or
university library

目录

页码

简介

BPP出品的经ACCA认可的教材如何能帮助你通过考试

v

学习F6

vii

试卷

viii

往届试卷分析

ix

A部分 英国税制

1 英国税制简介

3

B部分 所得税和国民保险

2 应税所得额和应纳税额的计算

13

3 就业收入

27

4 应税和免税福利: PAYE系统

37

5 养老金

57

6 财产所得

65

7 计算经营所得

73

8 资本税额减免

85

9 可估算经营所得

109

10 经营亏损

121

11 合伙企业和有限责任公司

135

12 国民保险

145

C部分 个人应税收益

13 计算应税收益

155

14 动产和个人主要居所免税额

165

15 企业减征

175

16 股票和证券

187

D部分 个体征税管理

17 个人的自我评估应纳税款及税款支付

199

E部分 公司税

18 计算公司的应纳税利润

219

19 计算公司的应纳税额

229

20 公司的应税收益

239

21 亏损

249

22 集团

261

23 公司海外事项

271

24 公司的自我评估税款及税款支付

279

F部分 增值税

25 增值税简介

291

26 增值税其他方面

309

试题库和答案库

319

税率表

385

索引

389

评审表和免费抽奖

Contents

	Page
Introduction	
How the BPP ACCA-approved Study Text can help you pass	v
Studying F6	vii
The exam paper	viii
Analysis of past papers	ix
Part A UK tax system	
1 Introduction to the UK tax system	3
Part B Income tax and national insurance contributions	
2 The computation of taxable income and the income tax liability	13
3 Employment income	27
4 Taxable and exempt benefits. The PAYE system	37
5 Pensions	57
6 Property income	65
7 Computing trading income	73
8 Capital allowances	85
9 Assessable trading income	109
10 Trading losses	121
11 Partnerships and limited liability partnerships	135
12 National insurance contributions	145
Part C Chargeable gains for individuals	
13 Computing chargeable gains	155
14 Chattels and the principal private residence exemption	165
15 Business reliefs	175
16 Shares and securities	187
Part D Tax administration for individuals	
17 Self assessment and payment of tax by individuals	199
Part E Corporation tax	
18 Computing profits chargeable to corporation tax	219
19 Computing the corporation tax liability	229
20 Chargeable gains for companies	239
21 Losses	249
22 Groups	261
23 Overseas matters for companies	271
24 Self assessment and payment of tax by companies	279
Part F Value added tax	
25 An introduction to VAT	291
26 Further aspects of VAT	309
Exam question and answer bank	319
Tax tables	385
Index	389
Review form and free prize draw	

UK tax system

only for use by
classroom training or
university library