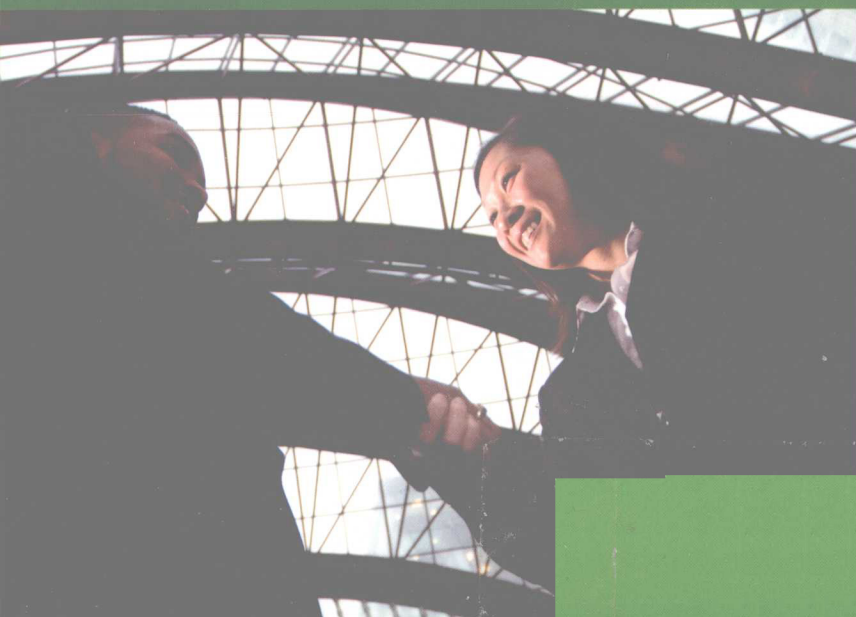


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PAPER F6

税务（英国）

TAXATION(UK)

FA2009

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In this January 2010 edition

- We discuss the **best strategies** for revising and taking your ACCA exams
- We show you how to be **well prepared** for your exam
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F6 税务 (英国) 练习册

BPP Learning Media 著

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- 银行业 IT
- 金融英语

F6 UK（练习册）简介

练习，还是练习，不断的练习。通过 F6 考试的关键就是练习尽可能多的试题型的习题，而 BPP Learning Media 出品的练习册将满足你的需要。练习册中大多数习题都是试题型的，而一部分预备题能让你更轻松的学习知识点。习题根据知识点分组，使你很容易分辨习题涉及的特定内容。我们提供的详尽参考答案通常搭配实用提示，指导你如何解题或者如何拿到易得分数。练习册还配有参照索引，使你能够在课本上找到习题涉及的知识点。当习题是以前的考试真题时，我们还提供相关的考官评论。

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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 (国际版)

Skills Module

技能课程

F4 Corporate and Business Law (UK)

F4 公司法与商法 (英国)

F5 Performance Management

F5 业绩管理

F6 Taxation (UK)

F6 税务 (英国)

F7 Financial Reporting (INT)

F7 财务报告 (国际版)

F8 Audit and Assurance (INT)

F8 审计与认证业务 (国际版)

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 (国际版)

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 (英国)

P7 Advanced Audit and Assurance (INT)

P7 高级审计与认证业务 (国际版)

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问题索引

本清单/索引中的标题指示了问题包含的主要课题。但是问题通常涵盖了几个不同的课题。

本练习册涵盖了基于旧大纲所设的问题（标有BTX和考试日期），因为它们的类型和内容与新大纲考试中出现的问题相近。这些问题已被修正过，以反映当前的考试形式。

		分值	时间分配 (分钟)	页码	
				问题	答案
A部分：个人税					
所得税计算					
1	Brad和Lauren	15	27	3	55
2	Domingo, Erigo和Fargo (TX 06/09)	25	45	3	57
3	Vigorous plc (BTX 12/03)	25	45	5	60
4	Bryan Thompson	30	54	6	63
5	Sam和Kim White (TX 06/08)	25	45	7	65
财产所得					
6	Edmond Brick (TX 12/07)	15	27	8	69
7	Peter Chic (TX 12/08)	25	45	9	71
养老金					
8	Peach, Plum和Pear (TX 12/08)	10	18	10	74
专营商					
9	Noel和Liam Wall (BTX 06/07)	25	45	11	76
10	Tony Note (BTX 06/06)	25	45	12	79
11	Malcolm	15	27	13	82
12	Robert Sax	15	27	14	84
13	Vanessa Serve和Serene Volley (TX 12/07)	30	54	14	85
14	Danielle	15	27	16	89
合伙企业					
15	Roger和Brigitte	15	27	16	91
16	Wright和Wong	10	18	16	92
17	Amy Bwalya (BTX 06/06)	15	27	17	94
18	Ae, Bee, Cae, Dee和Eu (TX 06/09)	15	27	18	95
管理					
19	Vera Old (BTX 06/05)	15	27	19	97
20	Pi Caaso (TX 06/08)	15	27	19	99

分值	时间分配 (分钟)	页码	
		问题	答案

B部分：个人应税收益

资本利得				
21 Stehanie Wood	20	36	20	101
22 Jack Chan	20	36	20	103
23 Peter Shaw	20	36	21	106
24 Paul Opus (样卷)	20	36	22	108
25 David和Angela Brook (TX 12/07)	20	36	22	110
26 Wilson Biazma (TX 06/08)	20	36	23	113
27 Nim和Mae (TX 06/09)	20	36	24	116

C部分：公司税

企业应纳税额的计算和税款支付				
28 Arable Ltd (BTX 06/04)	30	54	26	119
29 Scuba Ltd (样卷)	30	54	27	122
30 Wireless Ltd (TX 06/08)	28	50	29	126
31 Do-Not-Panic Ltd (TX 06/08)	10	18	30	129
资本免税额				
32 Thai Curry Ltd (BTX 06/06)	28	50	31	131
应税收益				
33 Cube Ltd (BTX 06/06)	20	36	32	134
34 Hawk Ltd (TX 12/08)	20	36	33	137
亏损				
35 Spacious Ltd (BTX 12/03)	30	54	34	139
36 Adamson Ltd	10	18	36	143
37 Jogger Ltd	30	54	36	145
海外事项				
38 B和W Ltd	15	27	38	148
39 Sirius Ltd (BTX 12/03)	24	43	39	149
企业集团				
40 A Ltd	15	27	40	153
41 Gold Ltd (BTX 06/04)	30	54	40	154
42 Apple Ltd	20	36	42	157
43 Tock-Tick Ltd (BTX 06/05)	30	54	43	159
44 Sota Ltd (TX 12/07)	25	45	45	162
45 Gastron Ltd (TX 06/09)	30	54	47	165

分值	时间分配 (分钟)	页码	
		问题	答案

D部分：增值税

增值税				
46 Lithograph Ltd (BTX 06/06)	10	18	49	169
47 Tardy Ltd (BTX 06/05)	10	18	50	171
48 Ram-Rom Ltd (BTX 12/05)	10	18	50	172
49 Sandy Brick (BTX 06/04)	10	18	51	173
50 Annie Attic (TX 06/09)	15	27	52	174

模拟卷 1

模拟卷 2

模拟卷 3 (2009 年 12 月试卷)

Question index

The headings in this checklist/index indicate the main topics of questions, but questions often cover several different topics.

Questions set under the old syllabus exam are included in this kit (labelled BTX and the date of the exam) because their style and content are similar to those that appear in the new syllabus exam. The questions have been amended as appropriate to reflect the current syllabus exam format.

Marks	Time allocation Mins	Page number	
		Question	Answer

Part A: Taxation of individuals

Income tax computation				
1 Brad and Lauren	15	27	3	55
2 Domingo, Erigo and Fargo (TX 06/09)	25	45	3	57
3 Vigorous plc (BTX 12/03)	25	45	5	60
4 Bryan Thompson	30	54	6	63
5 Sam and Kim White (TX 06/08)	25	45	7	65
Property income				
6 Edmond Brick (TX 12/07)	15	27	8	69
7 Peter Chic (TX 12/08)	25	45	9	71
Pensions				
8 Peach, Plum and Pear (TX 12/08)	10	18	10	74
Sole trader businesses				
9 Noel and Liam Wall (BTX 06/07)	25	45	11	76
10 Tony Note (BTX 06/06)	25	45	12	79
11 Malcolm	15	27	13	82
12 Robert Sax	15	27	14	84
13 Vanessa Serve and Serene Volley (TX 12/07)	30	54	14	85
14 Danielle	15	27	16	89
Partnerships				
15 Roger and Brigitte	15	27	16	91
16 Wright and Wong	10	18	16	92
17 Amy Bwalya (BTX 06/06)	15	27	17	94
18 Ae, Bee, Cae, Dee and Eu (TX 06/09)	15	27	18	95
Administration				
19 Vera Old (BTX 06/05)	15	27	19	97
20 Pi Casso (TX 06/08)	15	27	19	99

Marks	Time allocation Mins	Page number	
		Question	Answer

Part B: Chargeable gains for individuals

Capital gains

21 Stephanie Wood	20	36	20	101
22 Jack Chan	20	36	20	103
23 Peter Shaw	20	36	21	106
24 Paul Opus (Pilot paper)	20	36	22	108
25 David and Angela Brook (TX 12/07)	20	36	22	110
26 Wilson Biazma (TX 06/08)	20	36	23	113
27 Nim and Mae (TX 06/09)	20	36	24	116

Part C: Taxation of companies

Calculation of the corporation tax liability and payment of tax

28 Arable Ltd (BTX 06/04)	30	54	26	119
29 Scuba Ltd (Pilot paper)	30	54	27	122
30 Wireless Ltd (TX 06/08)	28	50	29	126
31 Do-Not-Panic Ltd (TX 06/08)	10	18	30	129

Capital allowances

32 Thai Curry Ltd (BTX 06/06)	28	50	31	131
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Chargeable gains

33 Cube Ltd (BTX 06/06)	20	36	32	134
34 Hawk Ltd (TX 12/08)	20	36	33	137

Losses

35 Spacious Ltd (BTX 12/03)	30	54	34	139
36 Adamson Ltd	10	18	36	143
37 Jogger Ltd (TX 12/08)	30	54	36	145

Overseas aspects

38 B and W Ltd	15	27	38	148
39 Sirius Ltd (BTX 12/03)	24	43	39	149

Groups of companies

40 A Ltd	15	27	40	153
41 Gold Ltd (BTX 06/04)	30	54	40	154
42 Apple Ltd	20	36	42	157
43 Tock-Tick Ltd (BTX 06/05)	30	54	43	159
44 Sofa Ltd (TX 12/07)	25	45	45	162
45 Gastron Ltd (TX 06/09)	30	54	47	165

Marks	Time allocation Mins	Page number	
		Question	Answer

Part D: VAT

VAT

- 46 Lithograph Ltd (BTX 06/06)
- 47 Tardy Ltd (BTX 06/05)
- 48 Ram-Rom Ltd (BTX 12/05)
- 49 Sandy Brick (BTX 06/04)
- 50 Annie Attic (TX 06/09)

10	18	49	169
10	18	50	171
10	18	50	172
10	18	51	173
15	27	52	174

Mock exam 1

Mock exam 2

Mock exam 3 (December 2009 paper)

Planning your question practice

Our guidance from page xviii shows you how to organise your question practice, either by attempting questions from each syllabus area or **by building your own exams** – tackling questions as a series of practice exams.

Using your BPP Learning Media products

This Kit gives you the question practice and guidance you need in the exam. Our other products can also help you pass:

- **Learning to Learn Accountancy** gives further valuable advice on revision
- **Passcards** provide you with clear topic summaries and exam tips
- **Success CDs** help you revise on the move
- **i-Pass CDs** offer tests of knowledge against the clock

You can purchase these products by visiting www.bpp.com/mybpp.

You can view demonstrations of i-Learn and i-Pass products by visiting www.bpp.com/acca/study-materials/#ilearn. Scroll down the page until you find the sections for i-Learn and i-Pass and click on the appropriate 'View demo' button.

Topic index

Listed below are the key Paper F6 syllabus topics and the numbers of the questions in this Kit covering those topics.

If you need to concentrate your practice and revision on certain topics or if you want to attempt all available questions that refer to a particular subject, you will find this index useful.

Syllabus topic	Question numbers
Administration of tax – individuals	2, 3, 10, 11, 13, 19, 20, ME1 Qu1, ME2 Qu1
Administration of tax – companies	28, 32, 42, ME3 Qu2
Capital allowances	5, 9, 10, 14, 17, 28, 29, 30, 31, 32, 37, 41, 43, 45, ME1 Qu2, ME2 Qu2, ME3 Qu 2, ME3 Qu 4
Chargeable gains – reliefs	21, 22, 23, 24, 25, 26, 27, 33, 34, ME1 Qu3, ME2 Qu3, ME3 Qu3
Chargeable gains – companies	33, 34, ME2 Qu3, 41, ME3 Qu3
Chargeable gains – individuals	10, 21, 22, 23, 24, 25, 26, 27, ME2 Qu3
Companies – calculation of PCTCT	28, 29, 30, 31, 32, 35, 37, 41, 42, 43, 45, ME1 Qu2, ME2 Qu2
Companies – calculation of tax	28, 29, 30, 31, 32, 33, 37, 39, 40, 41, 45, ME1 Qu2, ME2 Qu2
Companies – groups	39, 40, 41, 42, 43, 44, 45
Companies – losses	32, 35, 36, 37, 43, 44, ME3 Qu2
Companies – overseas aspects	30, 38, 39
Income tax computation	1, 4, 6, 8, 9, 14, ME1 Qu1, ME2 Qu1, ME3 Qu1
Individuals – employment income	2, 3, 4, 6, 9, 14, ME1 Qu1, ME2 Qu1, ME3 Qu1
Individuals – property income	4, 6, 7, ME1 Qu1, ME2 Qu1, ME3 Qu1
Individuals – trading income	6, 8, 9, 10, 12, 13, 14, 19, ME3 Qu4
Individuals – losses	11, 14, ME1 Qu4, ME2 Qu5
National insurance contributions	4, 9, 13, ME1 Qu1, ME3 Qu1
Partnerships	15, 16, 17, 18, ME2 Qu5, ME3 Qu4
Pensions	8, 17, ME2 Qu4, ME3 Qu5
Value added tax	13, 29, 30, 46, 47, 48, 49, 50, ME1 Qu2, ME2 Qu1, ME3 Qu2

ME1 is Mock Exam 1

ME2 is Mock Exam 2

ME3 is Mock Exam 3

Using your BPP Learning Media Practice and Revision Kit

Tackling revision and the exam

You can significantly improve your chances of passing by tackling revision and the exam in the right ways. Our advice is based on feedback from ACCA examiners.

- We look at the dos and don'ts of revising for, and taking, ACCA exams
- We focus on Paper F6; we discuss revising the syllabus, what to do (and what not to do) in the exam, how to approach different types of question and ways of obtaining easy marks

Selecting questions

We provide signposts to help you plan your revision.

- A full **question index**
- A **topic index** listing all the questions that cover key topics, so that you can locate the questions that provide practice on these topics, and see the different ways in which they might be examined
- **BPP's question plan** highlighting the most important questions and explaining why you should attempt them
- **Build your own exams**, showing how you can practise questions in a series of exams

Making the most of question practice

At BPP Learning Media we realise that you need more than just questions and model answers to get the most from your question practice.

- Our **Top tips** included for certain questions provide essential advice on tackling questions, presenting answers and the key points that answers need to include
- We show you how you can pick up **Easy marks** on some questions, as we know that picking up all readily available marks often can make the difference between passing and failing
- We include **marking guides** to show you what the examiner rewards
- We include **examiners' comments** to show you where students struggled or performed well in the actual exam
- We refer to the **FA 2009 BPP Study Text** (for exams in June and December 2010) for detailed coverage of the topics covered in questions

Attempting mock exams

There are three mock exams that provide practice at coping with the pressures of the exam day. We strongly recommend that you attempt them under exam conditions. **Mock exams 1** and **2** reflect the question styles and syllabus coverage of the exam and **Mock exam 3** is the December 2009 paper.

Passing F6

General exam support from BPP Learning Media

BPP Learning Media is committed to giving you the best possible support in your quest for exam success. With this in mind, we have produced **guidance** on how to revise and techniques you can apply to **improve your chances of passing** the exam. This guidance can be found on the BPP Learning Media web site at the following link:

www.bpp.com/acca/examtips/revising-for-ACCA-exams.doc

A paper copy of this guidance is available by writing to learningmedia@bpp.com.

As well as written guidance, an excellent presentation entitled '**Exam technique – advice from the experts at BPP Learning Media**' is available at the following link:

http://www.bppprofessionaldevelopment.com/elearning/Assets/audiovisual/ACCAExamSkills/NewSyllabus/player.html?cmp=get_ataste

Topics to revise

That said, you must have sound knowledge in the following fundamental areas if you are to stand a chance of passing the exam. You should therefore revise the following areas particularly well.

- Income tax computation including the personal allowance and the tax bands and rates.
- The calculation of benefits from employment, such as company car and/or fuel, use of an employer's asset and low cost loans. Make sure you can spot tax free benefits too.
- Capital allowances proforma paying particular attention to the availability of annual investment allowance. Note particularly the difference in the calculation rules between individuals (sole traders and partners) and companies.
- Calculation of profits chargeable to corporation tax (PCTCT). Be aware that you may need to calculate the various elements that make up the PCTCT such as property business income, interest income, gains and so on.
- Computation of chargeable gains paying attention to whether the disposal is made by an individual or a company, particularly for aspects such as indexation allowance and annual exemption.
- How to calculate VAT payable or repayable depending on the type of supply (ie standard rated, zero rated or exempt).
- The different classes of NIC payable by employees and their employers compared to those due from self employed individuals or partners.

Question practice

You should use the Passcards and any brief notes you have to revise the syllabus, but you mustn't spend all your revision time passively reading. **Question practice is vital**; doing as many questions as you can in full will help develop your ability to analyse scenarios and produce relevant discussion and recommendations. The question plan on page xvii tells you what questions cover so that you can choose questions covering a variety of syllabus areas.

Passing the F6 exam

Displaying the right qualities

The examiner expects students to display the following qualities.

Qualities required	
Knowledge development	Questions will test your knowledge of underlying principles and major technical areas of taxation, as they affect the activities of individuals and businesses, across the breadth of the F6 syllabus. You will also be expected to apply this knowledge to the facts of each particular question and also to identify the compliance issues for your client.
Computation skills	Although you will be expected to be able to calculate the tax liability, note that you will also be marked on the methods you use. So, if your numbers are not perfect you will not necessarily lose too many marks so long as your method is correct and you have stated any assumptions you have made.
Ability to explain	Whilst the main focus of the exam is on the computation of tax liabilities, you may also be required to explain rules and conditions, so take care to practise the written elements of the answers also.
Identification capability	You must know who you are calculating tax liabilities for – is the client a company or an individual? Be sure who you are advising as this will seriously impact your answers.

You will not always produce the exact same answer as we have in our answer section. This does not necessarily mean that you have failed the question, but if you do use the suggested proformas and methods you will maximise the number of marks you can achieve.

Avoiding weaknesses

We give details of the examiner's comments and criticisms throughout this Kit. These hardly varied over the last few years. His reports always emphasise the need for thorough preparation for the exam, but there are various things you can do on the day of the exam to enhance your chances. Although these all sound basic, the examiner has commented that many scripts don't:

- Make the most of the information given in the question
- Follow the question requirements
- Set out workings clearly

Using the reading time

You will have 15 minutes reading time for Paper F6. Here are some helpful tips on how to best utilise this time.

- Speed read through the question paper, jotting down any ideas that come to you about any of the questions.
- Decide the order which you're likely to tackle questions (probably easiest questions first, most difficult questions last).
- Spend the remainder of reading time reading the question(s) you'll do first in detail jotting down proformas and plans (any plans or proformas written on the question paper should be reproduced in the answer booklet).
- When you can start writing, get straight on with the question(s) you've planned in detail.

If you have looked at all of the questions during the reading time, this should hopefully mean that you will find it easier to answer the more difficult questions when you come to them, as you will have been generating ideas and remembering facts while answering the easier questions.