

# ACCA



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## PAPER P6

高级税务 (英国)

ADVANCED TAXATION (UK)

FA2009

BPP Learning Media 著

FOR EXAMS IN 2010



华中科技大学出版社

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**In this January 2010 new edition**

- We discuss the **best strategies** for revising and taking your ACCA exams
- We show you how to be **well prepared** for your exam
- We give you **lots of great guidance** on tackling questions
- We show you how you can **build**...
- We provide you with **three** mock

Our i-Pass product also supports this paper.



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**P6 高级税务 (英国) 练习册**

BPP Learning Media 著

**P6 Advanced Taxation (UK) Practice & Revision Kit**

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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。

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- 银行业 IT
- 金融英语

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应对 P6 考试的要点就是培养知识应用技巧，而最好的方法就是尽可能练习大量的试题型习题，BPP Learning Media 出品的练习册正是为此而编写。这本最新版练习册时专门为 P6 课程设计的，其中大多数习题都是试题型，而一部分准备型习题可以帮助你轻松理解知识点。习题根据不同知识点分组，你可以很简单地辨认与特定内容相关的习题。我们提供的详细解答还配有实用提示、解题指南和易得分数指南，同时还有参照索引，你可以在课本中找到习题涉及的知识点。

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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

## Question Index

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# 问题索引

本清单/索引下的标题显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。

		分值	时间分配 (分钟)	页码 问题	答案
<b>A部分：个人税</b>					
1	Styrax	21	38	3	63
2	Coral (ATAX 12/07)	18	32	4	66
3	Benny Fitt	23	41	5	68
4	Pilar Mareno (样卷)	25	45	6	71
5	Alex Zong	16	29	8	75
6	James (ATAX 12/08)	19	34	9	78
7	Boson (ATAX 12/08)	19	34	10	81
8	Simone (ATAX 6/09)	18	32	12	84
9	Ming Khan和Nina Lee	27	49	13	87
10	Kara Weddell (ATAX 12/07)	35	63	14	91
11	Amy (ATAX 12/04)	22	40	16	96
<b>B部分：资本税</b>					
12	Christopher (ATAX 6/06)	20	36	18	101
13	Noland (ATAX 12/07)	18	32	19	105
14	Stanley Beech (样卷)	18	32	20	107
15	Claus Rowen (样卷)	18	32	21	111
16	Paul和Sharon (ATAX 6/06)	29	52	22	114
17	Leo Topper	34	61	24	119
18	Jimmy Generous	18	32	27	125
19	Ernest (ATAX 12/08)	19	34	28	128
20	Frank Coltrane (ATAX 6/09)	28	50	29	131
21	Charleston Dance (ATAX 6/09)	36	65	31	135
22	Fitzgerald (ATAX 6/09)	18	32	33	139
<b>C部分：公司税</b>					
23	Miller Plc	27	49	35	142
24	Flop Ltd (ATAX 6/05)	22	40	37	147
25	Irroy (ATAX 12/05)	22	40	39	152
26	Dovedale Ltd (ATAX 12/06)	21	38	40	155
27	Max Constant (ATAX 12/08)	29	52	41	159
28	Band plc (ATAX 6/09)	18	32	43	163

**D部分：增值税**

29 Hutt plc (样卷)	39	70	45	165
30 Tay Ltd (ATAX 6/06)	21	38	46	172

**E部分：税务筹划**

31 Andrew (ATAX 6/06)	21	38	48	177
32 Graeme (ATAX 12/05)	20	36	49	182
33 Vikram Bridge (样卷)	18	32	50	185
34 Stuart和Rebecca (ATAX 12/05)	26	47	51	188
35 Nui Neu	18	32	53	191
36 Royal 先生	18	32	54	194

**F部分：个人和公司财务管理**

37 Karen Wade	35	63	55	196
38 Alasdair (ATAX 12/05)	20	36	58	203
39 Adam Snook (ATAX 12/07)	29	52	59	207

模拟卷 1

模拟卷 2

模拟卷 3 (2009 年 12 月)

# Question index

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

Marks	Time allocation	Page number	
	Mins	Question	Answer

## Part A: Taxation of individuals

1 Styrax	21	38	3	63
2 Coral (ATAX 12/07)	18	32	4	66
3 Benny Fitt	23	41	5	68
4 Pilar Mareno (Pilot paper)	25	45	6	71
5 Alex Zong	16	29	8	75
6 James (ATAX 12/08)	19	34	9	78
7 Boson (ATAX 12/08)	19	34	10	81
8 Simone (ATAX 6/09)	18	32	12	84
9 Ming Khan and Nina Lee	27	49	13	87
10 Kara Weddell (ATAX 12/07)	35	63	14	91
11 Amy (ATAX 12/04)	22	40	16	96

## Part B: Capital taxes

12 Christopher (ATAX 6/06)	20	36	18	101
13 Noland (ATAX 12/07)	18	32	19	105
14 Stanley Beech (Pilot paper)	18	32	20	107
15 Claus Rowen (Pilot paper)	18	32	21	111
16 Paul and Sharon (ATAX 6/06)	29	52	22	114
17 Leo Topper	34	61	24	119
18 Jimmy Generous	18	32	27	125
19 Ernest (ATAX 12/08)	19	34	28	128
20 Frank Coltrane (ATAX 6/09)	28	50	29	131
21 Charleston Dance (ATAX 6/09)	36	65	31	135
22 Fitzgerald (ATAX 6/09)	18	32	33	139

## Part C: Taxation of companies

23 Miller Plc	27	49	35	142
24 Flop Ltd (ATAX 6/05)	22	40	37	147
25 Irroy (ATAX 12/05)	22	40	39	152
26 Dovedale Ltd (ATAX 12/06)	21	38	40	155
27 Max Constant (ATAX 12/08)	29	52	41	159
28 Band plc (ATAX 6/09)	18	32	43	163

### Part D: VAT

29 Hutt plc (Pilot paper)	39	70	45	165
30 Tay Ltd (ATAX 6/06)	21	38	46	172

### Part E: Tax planning

31 Andrew (ATAX 6/06)	21	38	48	177
32 Graeme (ATAX 12/05)	20	36	49	182
33 Vikram Bridge (Pilot paper)	18	32	50	185
34 Stuart and Rebecca (ATAX 12/05)	26	47	51	188
35 Nui Neu	18	32	53	191
36 Mr Royal	18	32	54	194

### Part F: Personal and corporate financial management

37 Karen Wade	35	63	55	196
38 Alasdair (ATAX 12/05)	20	36	58	203
39 Adam Snook (ATAX 12/07)	29	52	59	207

### Mock exam 1

### Mock exam 2

### Mock exam 3 (December 2009)

### Planning your question practice

Our guidance from page xvii 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.

# Topic index

Listed below are the key Paper P6 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	ME2 Qu2, ME3 Qu 3
Administration of tax – companies	24, 27, ME1 Qu 5
Capital allowances	9, 30, ME2 Qu 2
Chargeable gains – reliefs	5, 14, 16, 19, 20, 22, 32, 33, 34, 38, ME1 Qu 3
Chargeable gains – companies	26, 27, ME1 Qu 5, ME 3 Qu 4
Chargeable gains – individuals	5, 7, 11, 13, 14, 15, 16, 17, 19, 20, 22, 31, 32, 33, 34, 38, ME1 Qu 1, ME1 Qu 2, ME1 Qu 3, ME2 Qu 4, ME3 Qu 2, ME3 Qu 3
Companies – calculation of tax	10, 17, 23, 30, ME1 Qu 4, ME1 Qu 5, ME3 Qu 1
Companies – close/investment	14, 21, 36, ME1 Qu 5, ME3 Qu 4
Companies – groups and consortia	20, 23, 24, 25, 26, 27, 28, 29, 30, ME1 Qu 4, ME2 Qu 1, ME3 Qu 1
Companies – liquidation	38
Companies – losses	10, 25, 29, ME2 Qu 1
Companies – overseas aspects	25, 26, 27, 28, 30 ME1 Qu 2, ME2 Qu 3
Companies – personal service	6
Companies – repurchase of shares	15, ME2 Qu 3
Ethics	9, 10, 21, 24, 26, 30, ME1 Qu 1, ME2 Qu 1, ME 3 Qu 3
Financial management	7, 37, 38, 39
Income tax computation	4, 11, 18, 31, ME1 Qu 3, ME2 Qu 2
Individuals – employment income	3, 4, 6, 11, 14, 16, 33, 35, 38, ME1 Qu 3, ME2 Qu 3, ME3 Qu 3
Individuals – property income	2, 7, 16, 21, 32, 38
Individuals – trading income	5, 8, 10, 17, 35, 37, 39, ME2 Qu 2, ME3, Qu 2, ME3 Qu 5
Individuals – losses	8, 9, 10
Individuals – overseas aspects	2, 7, 11, ME3 Qu 2
Inheritance tax	11, 12, 13, 15, 17, 18, 19, 21, 22, 32, 34, 38, 39, ME1 Qu 1, ME2 Qu 2, ME2 Qu 4, ME3 Qu 2, ME3 Qu 3
National insurance contributions	1, 4, 6, 18, 35, 37, 39, ME3 Qu 3, ME3 Qu 5
Partnerships	8, 9, ME1 Qu1
Stamp duties	13, 15, 20, 29, 32, 38, ME2 Qu 1, ME3 Qu 2
Tax efficient investments	1, 2, 21, 31, 37, ME1 Qu 2, ME2 Qu 5
Tax planning	21, 31, 32, 33, 34, 35, 36
Trusts	16
Value added tax	4, 5, 8, 9, 17, 20, 23, 24, 25, 27, 29, 30, 37, 38, ME1 Qu 4, ME2 Qu 2, ME2 Qu 5, ME3 Qu 1, ME3 Qu 5

ME1 is Mock Exam 1, ME2 is Mock Exam 2 and 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 P6; 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 **Finance Act 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 four 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; **Mock exam 3** is the December 2009 paper.

# Passing P6

## 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](http://www.bpp.com/acca/examtips/revising-for-ACCA-exams.doc)

A paper copy of this guidance is available by writing to [learningmedia@bpp.com](mailto: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](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.

- Proformas for income tax (including capital allowances), capital gains, inheritance tax (IHT) and corporation tax computations so that you can calculate tax liabilities quickly. Make sure that you can also calculate NIC and VAT liabilities without difficulty.
- The calculation of benefits from employment so that you can make sensible comparisons between remuneration packages. Make sure you can advise on tax free benefits too.
- The reliefs available for the different taxes. For example, EIS relief for income tax and capital gains tax (CGT) and business property relief for IHT. There are, of course, many more reliefs to consider; you must be familiar with them all to be able to provide sound tax advice. Reliefs are the foundation of any tax planning.
- All aspects of corporation tax groups including the impact of associated companies on corporation tax liabilities, loss relief, chargeable gains groups, the effect of group VAT registration and stamp duty groups. You should pay particular attention to the impact on corporate restructuring.
- The special VAT schemes available for small businesses so that you can advise if and when they might be appropriate.
- Overseas issues for income tax, CGT, IHT, corporation tax and VAT.
- Investment opportunities for clients, taking into account their objectives and attitude to risk.

## Question practice

Question practice under timed conditions is essential, so that you can get used to the pressures of answering exam questions in **limited time** and practise not only the key techniques but allocating your time between different requirements in each question. Our list of recommended questions includes 23 to 39 mark Section A questions and Section B questions of various marks.

# Passing the P6 exam

## Displaying the right qualities

The examiner expects students to display the following qualities.

Qualities required	
<b>Knowledge development</b>	Basic knowledge of the core taxes from Paper F6 is key, extended to encompass further overseas aspects of taxation, capital taxes (IHT and trusts, stamp duty and stamp duty land tax), and additional exemptions and reliefs.
<b>Knowledge application</b>	You must be able to apply your knowledge to the issues commonly encountered by individuals and businesses. You will be expected to consider more than one tax at any one time and to identify planning issues and areas of interaction of the taxes.
<b>Skill development</b>	Paper P6 seeks to develop the skills of analysis and interpretation. You must be able to interpret and analyse the information provided in the question, keeping your answers focused and as accurate as possible, while avoiding waffle.
<b>Communication skills</b>	Paper P6 also seeks to develop the skill of communication. It is no good having the knowledge but not being able to communicate it effectively, so ensure you keep your communication appropriate to the intended audience. Practise using the appropriate terminology in your answers: you will need to be more technical when communicating with a tax manager (eg using technical terms for loss relief) and less so when speaking to a client (who may not understand 'early years loss relief'!).
<b>Keeping current</b>	The examiner expects you to advise using established tax planning methods in the exam. Fortunately he does not expect you to invent new ones. However, you must be aware of current issues in taxation.
<b>Computation skills</b>	Computations are not the focus of the P6 exam. However they may be required in support of explanations. It is therefore essential that you can complete calculations of tax liabilities speedily and without difficulty to provide numerical evidence for your tax advice.

You will not always produce the exact same solution as we have in our answer section. This does not necessarily mean that you have failed the question, as marks are often available for any other relevant key points you make.

## Avoiding weaknesses

We give details of the examiner's comments and criticisms (at various points throughout this Kit. His reports always emphasised the need to demonstrate a fairly wide syllabus knowledge, but also to identify and justify the availability (or non-availability) of particular reliefs and exemptions. 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 scripts show:

- A failure to read the question and requirements properly and answer the question set, instead churning out irrelevant 'set pieces'
- Clear evidence of poor time management
- Tendency to confuse CGT and IHT and even personal and corporation tax issues

Make sure you attempt only four questions (as only four will be marked) and start each question on a new page, clearly labelled.

Finally, never ever cross your workings out. These may be correct and you will not be given credit if you have crossed the working out.

## Reading time

You will have 15 minutes reading time for Paper P6. Here are some helpful tips on how to best utilise this time.

- Ignore the compulsory questions.
- Speed read through the optional questions, paying particular attention to the requirements, to enable you to decide which two questions to choose from the three. Jot down any ideas that come to you about either of them.
- Cross out the question that you have **not** decided to attempt.
- Decide the order in which you're likely to tackle the other two questions (probably easier question first, more difficult question last).
- Spend the remainder of the time reading the question you'll do first in detail, jotting down answer plans and proformas for supporting calculations (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.

The reason for attempting the optional questions first is, in the examiner's own words:

'The majority of... candidates appeared to attempt the compulsory questions first, and overrun the time allocation, which they may have regretted later when they reached some relatively straightforward areas in the Section B questions, but didn't have time to have a reasonable attempt at them.'

Doing these questions first should mean that you can manage your time more effectively and not run out of time answering the longer compulsory questions. Attempting the easier question first means that you will have been generating ideas and remembering facts for the more difficult question.

## Choosing which questions to answer first

You will need to answer the two compulsory questions in Section A and two out of the three optional questions in Section B, with a larger number of marks awarded for the first two questions.

- The optional questions will be for equal marks. Answer the question on your most comfortable topic but be strict with timing. It is all too tempting to tell the examiner everything you know about your favourite topic. Don't!
- When answering the two compulsory questions, the marks may be allocated unevenly between them. Many students prefer to answer the question with the larger number of allocated marks first. Others again prefer to answer a question on their most comfortable topic.
- Whatever the order, make sure you leave yourself **sufficient time** to tackle all the questions. Don't get bogged down in the more difficult areas, or re-write your answer two or three times. Instead move on and try the rest of the question as there may be an easier part. You do not want to be in a position where you have to rush the rest of the paper.
- Allocate your time carefully between different question parts. If a question is split into a number of requirements, use the number of marks available for each to allocate your time effectively.