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F6 税务（英国版）

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FA 2011

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练习册

PRACTICE & REVISION KIT

FOR EXAMS IN 2012



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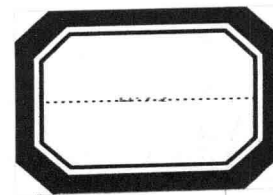
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F6 税务 (英国版) 练习册

F6 Taxation (UK) Practice&Revision Kit

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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，而一部分预备题能使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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FMA/F2 管理会计

FFA/F3 Financial Accounting

FFA/F3 财务会计

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F5 业绩管理

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P5 高级业绩管理

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P6 高级税务 (英国版)

P7 Advanced Audit and Assurance (INT)

P7 高级审计与认证业务 (国际版)

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) 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, Lauren, Tom and Sarah	20	36	3	61
2 Domingo, Erigo and Fargo (TX 06/09)	25	45	4	64
3 Vigorous plc (BTX)	25	45	5	67
4 Joe Jones (TX 12/10)	25	45	6	70
5 Sam and Kim White (TX 06/08)	25	45	7	73
6 Sammi Smith (TX 12/10)	15	27	9	76
Property income				
7 Edmond Brick (TX 12/07)	15	27	9	78
8 Peter Chic (TX 12/08)	25	45	10	80
Pensions				
9 Peach, Plum and Pear	10	18	11	83
Sole trader businesses				
10 Na Style (TX 12/09)	25	45	12	84
11 Simon House (TX 12/09)	15	27	13	87
12 Malcolm	15	27	14	90
13 Robert Sax	15	27	14	91
14 Bayle Defender (TX 06/11)	30	54	15	93
15 Samantha Fabrique (TX 12/07)	10	18	16	96
Partnerships				
16 Amy Bwalya (BTX)	15	27	17	98
17 Ae, Bee, Cae, Dee and Eu (TX 12/08)	15	27	18	100
18 Auy Man and Bim Men (TX 06/10)	30	54	19	102
Administration				
19 Pi Casso (TX 06/08)	15	27	20	105
20 Ernest Vader (TX 06/10)	15	27	21	107

Marks	Time allocation Mins	Page number	
		Question	Answer

Part B: Chargeable gains for individuals

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22 Peter Shaw	15	27	23	111
23 Wilson Biazma (TX 06/08)	20	36	23	112
24 Nim and Mae (TX 06/09)	20	36	24	115
25 Amanda, Bo and Charles (TX 12/09)	20	36	25	119

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27 Malakai and Moira	15	27	27	125
28 Artem	15	27	28	127
29 Jimmy (TX 06/11)	15	27	29	130
30 IHT transfers	15	27	30	132

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33 Mice Ltd (TX 06/10)	25	45	34	142
34 Do-Not-Panic Ltd (TX 06/08)	10	18	36	144
35 Quagmire plc (TX 06/10)	10	18	36	146
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36 Thai Curry Ltd (BTX)	26	47	36	147
Chargeable gains				
37 Hawk Ltd (TX 12/08)	20	36	38	150
38 Problematic Ltd (TX 06/10)	20	36	38	152
39 Lim Lam (TX 12/10)	15	27	39	155
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40 Spacious Ltd (BTX)	25	45	40	157
41 Volatile Ltd (TX 12/09)	10	18	42	160
42 Jogger Ltd (TX 12/08)	30	54	42	162
Overseas aspects				
43 B Ltd	10	18	44	165
44 Neung Ltd (TX 12/10)	30	54	45	166

	Marks	Time allocation Mins	Page number	
			Question	Answer
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45 A Ltd	10	18	47	170
46 Gold Ltd (BTX)	25	45	47	171
47 Apple Ltd	15	27	48	174
48 Sofa Ltd (TX 12/07)	22	40	49	176
49 Gastron Ltd (TX 06/09)	30	54	51	179

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51 Aston Martyn (TX 06/11)	15	27	55	185
52 Ram-Rom Ltd (BTX)	10	18	56	187
53 Sandy Brick (BTX)	10	18	57	188
54 Anne Attire (TX 06/09)	15	27	58	189

Mock exams

Mock exam 1				
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2 Scuba Ltd (Pilot paper)	30	54	198	208
3 Sophia Tang	15	27	200	212
4 Li Fung (Pilot paper)	15	27	200	214
5 Andrew Zoom (TX 06/09)	15	27	201	215
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4 Duke and Earl (BTX)	15	27	225	237
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3 Question 3	15	27	249	264
4 Question 4	15	27	250	267
5 Question 5	15	27	251	269

Planning your question practice

Our guidance from page xxi 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.

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, 4, 10, 14, 19, 20, ME1 Qu 1,
Administration of tax – companies	31, 35, 36
Capital allowances	18, 31, 33, 36, 42, 44
Chargeable gains – reliefs	21, 22, 23, 24, 25, 38, 39, ME1 Qu 3, ME3 Qu 3
Chargeable gains – companies	37, 38, 39, ME2 Qu 2
Chargeable gains – individuals	11, 21, 22, 23, 24, 25, 39, ME1 Qu 3, ME3 Qu 3
Companies – calculation of taxable total profits	6, 14, 31, 32, 33, 36, 39, 42, 44, 48, 49, ME1 Qu 2, ME2 Qu 2, ME3 Qu 2
Companies – calculation of tax	31, 32, 34, 35, 44, ME1 Qu 2, ME2 Qu 2
Companies – groups	44, 45, 46, 47, 48, 49, ME3 Qu 5
Companies – losses	36, 39, 42, 42, 46, ME3 Qu 2
Companies – overseas aspects	43, 44, ME2 Qu 2, ME3 Qu 5
Income tax computation	1, 4, 5, 6, 8, 10, 14, 33, ME1 Qu 1, ME1 Qu 5, ME3 Qu 1
Individuals – employment income	2, 3, 4, 5, 8, ME1 Qu 1, ME2 Qu 1, ME3 Qu 1
Individuals – property income	7, 8, ME1 Qu 1, ME 3 Qu 4
Individuals – trading income	2, 5, 10, 11, 13, 14, 18, ME1 Qu 4, ME3 Qu 1
Individuals – losses	12, 15
Inheritance tax	26, 27, 28, 29, 30, ME1 Qu 3, ME2 Qu 5, ME3 Qu 5
National insurance contributions	6, 11, 14, 33, ME1 Qu 5, ME2 Qu 1, ME3 Qu 1
Partnerships	14, 16, 17, 18
Pensions	2, 9, ME2 Qu 4, ME3 Qu 1
Value added tax	44, 50, 51, 52, 53, 54, ME1 Qu 2, ME2 Qu 1, ME3 Qu 2

ME1 is Mock Exam 1, ME2 is Mock Exam 2 and ME3 is Mock Exam 3

Helping you with your revision – the **ONLY F6 Practice and Revision Kit** to be reviewed by the examiner!

BPP Learning Media – the sole **Platinum Approved Learning Partner - content**

As ACCA's **sole Platinum Approved Learning Partner – content**, BPP Learning Media gives you the **unique opportunity** to use **examiner-reviewed** revision materials for the 2012 exams. By incorporating the examiner's comments and suggestions regarding syllabus coverage, the BPP Learning Media Practice and Revision Kit provides excellent, **ACCA-approved** support for your revision.

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 2011** (for exams in June and December 2012) 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 2011 paper.

Revising F6

Topics to revise

Any part of the syllabus could be tested in the examination, therefore it is essential that you learn the **entire syllabus** to maximise your chances of passing. There are no short cuts – trying to spot topics is dangerous and will significantly reduce the likelihood of success.

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 xxi tells you what questions cover so that you can choose questions covering a variety of syllabus areas.

Also ensure that you attempt all three mock exams under exam conditions.

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 taxable total profits, in relation to companies. Be aware that you may need to calculate the various elements that make up the taxable total profits 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 exempt amount.
- Inheritance tax computations including lifetime transfers and the death estate.
- 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 xxi 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.

Choosing which questions to answer first

There are five compulsory questions, with a larger number of marks awarded for the first two questions.

- Many students prefer to answer the questions with the largest number of allocated marks first. Others 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 so bogged down in the calculations in the first question you do, especially if it's your favourite topic, that 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.

Tackling questions

You'll improve your chances by following a step-by-step approach along the following lines.

Step 1 Read the requirement

Identify the knowledge areas being tested and see precisely what the examiner wants you to do. This will help you focus on what's important in the question.

Step 2 Check the mark allocation

This helps you allocate time.

Step 3 Read the question actively

You will already know which knowledge area(s) are being tested from having read the requirement so whilst you read through the question underline or highlight key words and figures as you read. This will mean you are thinking about the question rather than just looking at the words blankly, and will allow you to identify relevant information for use in your calculations.

Step 4 Plan your answer

You may only spend five minutes planning your answer but it will be five minutes well spent. Identify the calculations you will need to do and whether you have appropriate proformas to assist in these. If there is a written element to the question, determine whether you can use bullet points or if you need a more formal format.

Step 5 Write your answer

Stick carefully to the time allocation for each question, and for each part of each question.

Gaining the easy marks

There are two main ways to obtain easy marks in the F6 exam.

Proformas

There will always be basic marks available for straightforward tasks such as putting easy figures into proformas, for example putting the cost figure for an addition into a capital allowances proforma. Do not miss out on these easy marks by not learning your proformas properly. Make it easy for yourself to pick up the easy marks.

Deadlines and dates

An important component of your knowledge of the different taxes is the administrative, or compliance, details such as filing deadlines and tax payment dates. This element of the requirement can often be answered even before you make any calculations, for example stating the submission deadline for an individual's self assessment tax return.

Exam information

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 15 marks.
- Questions four and five will be on any area of the syllabus, can cover more than one topic, and will be for 15 marks each.

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.

There will always be between 5 and 15 marks on inheritance tax. Inheritance tax can be included within questions three, four or five.

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 may be examined in either question two, question four or question five.

A small element of chargeable gains may be included in questions other than question three.

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

December 2011

		<i>Question in this Kit</i>
1	Income tax liabilities; NICs; employment income; pensions	ME 3 Qu 1
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