

ACCA F6 LSBF_FBT Exam Tips for Jun 200909年ACCA_CAT考试 PDF转换可能丢失图片或格式，建议阅读原文

https://www.100test.com/kao_ti2020/591/2021_2022_ACCA_F6_LS_c52_591078.htm Taxation by LSBF (Carolyn Napier) Question 1

Income tax computations for husband and wife or partnership

For a self employed person involving adjustment of profit Capital allowances for plant and machinery Opening or closing year rules

Employment income including the evaluation of benefits including the car, fuel, mileage allowance, accommodation benefit

Savings income and dividend income and interest payable on special loans Computing the income tax payable Computing national insurance contributions Computing payments on account and balancing payments Question 2 (a) Corporation tax computation

Adjustment of profits and the computation of capital allowances on plant and machinery and industrial buildings.

Capital gains on disposal of an office building with the possibility of rollover relief Property business profits Computing

corporation tax for a straddling CAP Question 3 Capital gains/ loss computations Determining capital gains and losses Principal

private residence relief Gifts holdover relief, incorporation relief

Computations involving chattel rules and part disposals Capital gains implications of capital losses Mixed bag of disposals including the matching rules for shares and rights or bonus issues

Question 4 Corporation tax losses under S393A including terminal loss relief or Property business profits and their calculation for an individual including furnished holiday letting income. Question 5

(VAT) Accounting for VAT Due date for VAT registration
and pre registration input VAT Determination of tax point
Contents of VAT invoice Cash accounting or annual accounting
scheme F6 Taxation June 2009 Important Topics by FBT Income
tax looking at both employment and self employment income
Corporation tax including short accounting period, capital
allowances, adjustment to profit and a VAT return Capital gains
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