

ACCA F6 Kaplan\_Ftc 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

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a\_c52\_591086.htm F6 Taxation This will be the third exam for F6 and the paper is 100% compulsory, we suggest you revise the entire syllabus. The following topics are areas which the examiner has highlighted as being important, core areas and will be regularly examined. Question 1 [25 or 30 marks] #8226. Income from employment [in particular, the assessable income, benefits and allowable deductions.] #8226. Property and investment income [in particular, property business profits, savings income and dividend income.] #8226. The self assessment system [in particular, the time limit for submission of information, claims and payment of tax.] Question 2 [25 or 30 marks] #8226. Profits chargeable to corporation tax [in particular, the allowable expenditure in calculating the tax adjusted trading profit, capital allowances, property business profits, and relief for trading losses.] #8226. Gains group aspect Question 1 or 2 might include a small element of chargeable gains. Value Added Tax [10 marks] A minimum of 10 marks will always be allocated to VAT which will be examined either as part of Question 1 or 2. The VAT element will be self contained and so can be answered on its own. #8226. Default Surcharge #8226. Computation of capital gains #8226. Computation of a chargeable gain on disposal of a chattel #8226. Share identification rules - Individuals #8226. Computation of capital gains tax payable by Individuals [in particular the calculation of taper relief.] Question 4 [15 marks] Some aspect of

Income Tax or Corporation Tax not examined within question 1  
Question 5 [10 marks] Some aspect of Corporation Tax or Income  
Tax not examined within question 2 Partnerships [with explanation  
of loss relief] Corporation tax loss relief Change of accounting date  
National Insurance contributions - will not be examined as a separate  
question, but may be examined in any question involving income tax  
or corporation tax. 100Test 下载频道开通，各类考试题目直接  
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