

ACCA P6 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_ti2020/645/2021_2022_ACCA_P6_LS_c52_645020.htm P6 advanced taxation FBT n Corporation tax n

Income tax n Inheritance tax n Incorporation of a business (lifecycle of a sole trader style) n Share for share exchanges perhaps to create a

group of OMBs n Tax efficient ‘ remuneration ’ planning for a

director n Industrial buildings allowances (specifically on a building being sold) FTC P6 Advanced Taxation - IHT vs CGT for lifetime

gifts - Sole trader/partnership cessation (IT, NICs, CGT and VAT),

possibly with incorporation - Lease versus buy for assets - Employed

versus self-employed (IT and NICs) - Badges of trade (IT vs CGT) -

Trusts (not a whole question) - Corporation tax possible areas:

-R&D -SSE -Expansion overseas/CFCs -Group reorganisations

-Liquidations - Overseas aspects of personal tax - VAT group

registration - Ethics (up to 5 marks) 100Test 下载频道开通，各类

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