



TX UK TTT 2022

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1. 教学计划：基于纳税人

Types of taxpayers	Possible sources	Taxes
1 individual/ Employee	Employment/pension income, rent, interest, gain, dividend, inheritance	Income tax, NIC, CGT, IHT
2 unincorporated business: sole trader, self-employed, partner	Trading income	Income tax, NIC, CGT, IHT, VAT
2-1 individual+unincorporated business	Employment income, rent, interest, gain, dividend, inheritance, trading income	Income tax, NIC, CGT, IHT, VAT
3 incorporated business: company	Trading income, rent, interest, gain	Corporation tax, VAT

1. 教学计划：基于纳税人

序号	教学顺序	纳税人	税种	课时 (48)
1	C1-6,12	1 individual/ Employee	Income tax, NIC	12
2	C13, 14, 16	1 individual/ Employee	CGT	6
3	C7-11,12, 15, 17	2 unincorporated business	Income tax, NIC	12
4	C 19-23	3 incorporated business	Corporation tax	8
5	C24-25	2 unincorporated business+4 incorporated business	VAT	6
6	C18	1 individual/ Employee	IHT	4

2. 考试大纲

		Marks
Section A	15 two mark multiple choice questions (MCQs) on any part of the syllabus 知识点选择题	30
Section B	Three 10 mark questions each of five MCQs on any part of the syllabus 案例选择题	30
Section C	One question on any part of the syllabus 计算+陈述	10
	One question focusing on income tax 计算+陈述	15
	One question focusing on corporation tax 计算+陈述	15
Total		100

2. 考试大纲-Section A

- Section A questions aim to provide a broad coverage of the syllabus
- Future candidates should aim to revise all areas of the TX-UK syllabus, rather than attempting to question spot
- Which of the following gifts made by an individual is exempt from capital gains tax?
 - **A** Gift of a motor car valued at £10,000 (cost £5,000) to his aunt
 - **B** Gift of unquoted shares in a United Kingdom company valued at £2,500 (cost £1,800) to his brother
 - **C** Gift of antique jewellery valued at £6,800 (cost £3,200) to his sister
 - **D** Gift of a sculpture valued at £3,000 (cost £10,000) to his nephew

2. 考试大纲-Section A

■ Administration deadlines

- Humphrey incurred a trading loss in the tax year 2021/22. He wishes to make a claim to offset this loss against his total income of the tax year 2020/21.
- **What is the deadline for Humphrey to claim this relief?**
- **A 31 January 2013**
- **B 31 January 2024**
- **C 5 April 2023**
- **D 5 April 2024**

2. 考试大纲-Section A

■ Tax Administration

- Dennis has made a deliberate error on his self-assessment tax return for the tax year 2021/22.
- **What is the time limit for HM Revenue and Customs (HMRC) to issue a discovery assessment?**
- A 5 April 2023
- B 5 April 2026
- C 5 April 2028
- D 5 April 2042

2. 考试大纲-Section A

- Tax Administration
- If the taxpayer amends the return, then the time limit for a compliance check is extended to the quarter day following the first anniversary of the date the amendment was filed.

- Petula filed her self-assessment tax return for the tax year 2020/21 on 20 September 2016. She subsequently amended the return on 29 March 2022. **What is the latest date by which HM Revenue and Customs (HMRC) can give written notice of its intention to commence a compliance check into items changed by the amended tax return?**
- **A 31 January 2023**
- **B 20 September 2022**
- **C 29 March 2023**
- **D 30 April 2023**

2. 考试大纲-Section B

- Section B tests candidates' knowledge on a topic in more detail than Section A

- Case questions will examine a single tax in the context of a given scenario.
- Therefore, candidates must be able to apply their knowledge of that tax to the particular scenario to be able to score well.
- Case questions can examine a variety of different aspects of a particular tax, for example submission dates for payment of value added tax (VAT), VAT special schemes and VAT scale charges in respect of motor car expenses

2. 考试大纲-Section C-Summary

area	Exam ref.
Tax adjusted trading profit/loss for an unincorporated business/Computation of an individual's income tax liability	M19, D18, S18, M18, J18, M20,
Tax adjusted trading profit/loss for a limited company/Corporation tax computations;	M19, D18, S18, M18, J18, D19
Tax planning involving investments, when purchasing a property that is to be let out, a married couple, for a company's managing director/shareholder, a sole trader or a limited company, reducing or postponing tax liabilities, IHT planning, Comparison of operating via a limited company to being employed	M19, D18, S18, M18, J18, D19, M20,
Computation of an individual partner's trading loss	D17
Corporate accounting periods	S18
Corporate residence status, Residence status of an individual	S18, J18
Election for group chargeable gains and capital losses, Acquisition of a 51% group company	J17, S17, D17,
The child benefit income tax charge	M18

2. 考试大纲-Section C: Sole trader or limited company

calculate total tax and NIC cost under each alternative and take the lower

operate as a sole trader

- Act as a sole trader
- Pays income tax on trading income and class 2 and 4 NIC

trade via a limited company

- Act as a director and a shareholder
- Pays corporation tax on TTP
- Pays income tax on director's employment income
- Pays employer's class1 NIC on director's cash earning
- Pays employee's class1 NIC on director's cash earning
- Pays income tax on shareholder's dividend income

2. 考试大纲-Section C: Sole trader or limited company

3 ways to extract profits from a limited company

- entire profits will be withdrawn as director's remuneration
- entire net of taxed profits will be withdrawn as dividends
- Mixture of director's remuneration and dividends and a company pension scheme.

scenarios could be examined

- Deciding whether an individual should operate as a sole trader or as a limited company.
- Deciding whether to incorporate a sole trader business.
- Deciding how much profit to extract from a limited company by way of salary compared with taking dividends.
- example

2. 考试大纲-Section C: Sole trader or limited company

sole trader & limited company

- Trading through a limited company may reduce the overall tax and NIC

3 ways to extract profits from a limited company

- The mixed remuneration package appears to be the most beneficial
- Company pension contribution scheme is preferred
- restrict dividends to a level so that there was no 32.5% higher rate income tax liability
- If all profits are paid out as director's, there will not be any corporation liability.
- If profits are only drawn as dividends, then there will be no NICs.

2. 考试大纲-Section C: Being employed or operating via a limited company

being employed

- Pays income tax and employee's class 1 NIC

trade via a limited company with no director's remuneration paid

- Pays corporation tax on TTP
- Pays income tax on shareholder's dividend income
- Not pay employer class 1 NIC, class 2 NIC and class 4 NIC

2. 考试大纲-Section C: Pension contribution

a corporate pension contribution

- Corporation tax will be reduced

a gross personal pension contribution

- 1 employer class 1 NIC will increase
- 2 employee class 1 NIC will increase
- 3 affect income tax calculation, increasing taxable income, but enlarge basic rate band
- 4 affect personal allowance, ANI

2. 考试大纲-Section C: Tax planning-

income tax

- ensure investment income is received by the spouse paying the lowest rate of tax
- transfer the income producing assets to that spouse or by putting assets into joint names
- example

CGT

- if one spouse has not utilised annual exempt amount and/or basic rate tax band
- an asset could be transferred to that spouse before its disposal, or put into joint names prior to disposal