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ACCA F6

Taxation (UK) 英国税法

Chapter 1 Introduction

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What F6 is about

1. Income tax and national insurance contributions
2. Corporation tax
3. Chargeable gains
4. Inheritance tax
5. Value added tax(indirect tax)



What F6 exam is about

- Section A: 15 multiple choice questions of 2 marks each
- Section B: three 10 mark questions which comprise 5 multiple choice questions of 2 marks each
- Section C: one 10 marks constructed response question and 15 mark constructed response questions. The two 15 mark constructed response questions will focus in income tax and corporation tax.



How to compute tax liability

$$\text{Tax liability} = \text{taxable income} * \text{tax rate}$$



Encouragement and discouragement

encourage

- Saving
- Donations to charity
- Entrepreneurs
- Investment in plant and machinery
- Marriage and civil partnerships

discourage

- Smoking and alcoholic
- Motoring



Quiz

1. What is the difference between tax avoidance and tax evasion?
2. Write down the direct tax and indirect tax separately.

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Thank You!

