

# ACCA TX(UK)

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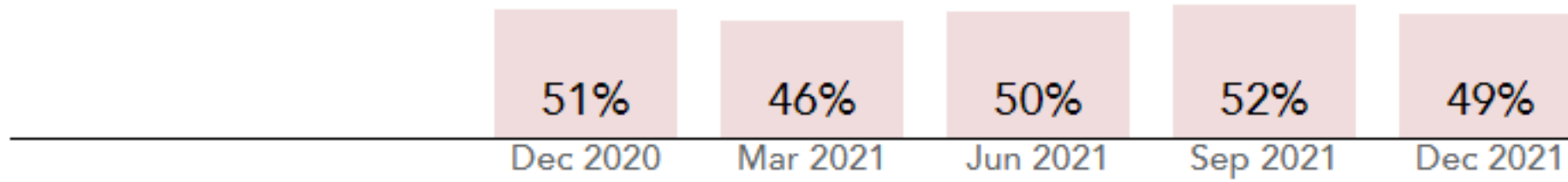
Think Ahead

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# TX(UK) 考试表现

# Pass rate



# TX(UK) 常见问题及备考建议

# Forms of exam

	Computer based exam – 3 hrs	
<b>Section A:</b>	Objective test (OT) 15 questions × 2 marks	30'
<b>Section B:</b>	Objective test (OT) case Each case will contain 5 questions 3 cases × 5 questions × 2 marks	30'
<b>Section C:</b>	Constructed response (long questions) 1 question × 10 marks 2 questions × 15 marks	40'
<b>Total</b>		100'
<b>Pass</b>		50'

# Section A

- A broad coverage of the syllabus
- Question type:
  - 单选题 – 唯一正确选项
  - 多选题 – 多个正确选项，要求会说明有几个正确选项，全部选对才得分
  - 填空题 - 不用输入£，保留整数，需要分摊的，按照月份分摊
  - 拖拽题 – 将正确选项拖到对应的答题区域
  - 下拉列表 – 选择唯一正确选项
  - 热点题 – 点击 ‘true’ or ‘false’, ‘exempt’ or ‘not exempt’

# Section A

## 备考建议：

- ✓ 尽量复习到所有知识点
- ✓ 用思维导图，记忆零散知识点
- ✓ 不能忽略tax administration的内容（tax due, tax return due, interest and penalty, payment, HMRC powers...）
- ✓ 个人所得税和企业所得税可以对比着记忆

# Section A

	高频错误知识点	Examiner's report
<b>UK tax system</b>	Appeal to Tribunal	Sep 2019
<b>Income tax</b>	UK residence	Sep/Dec 2021
		Mar 2019
		Jun 2017
	Job-related accommodation related benefit	Mar 2018
	Annual allowance charge computation	Dec 2019
	Assessable property lease premium	Sep/Dec 2020



# Section A

	高频错误知识点	Examiner's report
<b>Income tax</b>	Trading profit of cessation	Mar/Jun 2021
	Trading loss carried forward and claim due date	Sep/Dec 2020
	Trading loss relief against total income	Dec 2018
	Balancing charge/allowance of private use asset at disposal	Jun 2019
	Couple tax planning	Mar 2020

# Section A

	高频错误知识点	Examiner's report
<b>Tax administration (Income tax)</b>	Penalty of late filing of income tax return	Mar/Jun 2021
	Time limit for discovery assessment on deliberate error	Jun 2018
	Correct statement regarding tax return	Mar 2018
		Sep 2016
	Compliance check notice due date	Dec 2017
		Jun 2016
HMRC power- determination/ compliance check/ discovery assessment	Mar 2017	

# Section A

	高频错误知识点	Examiner's report
<b>Tax administration (Income tax)</b>	Interest payable on payment on account	Mar 2017
	Notification of chargeable to income tax and penalty for late notification	Dec 2015
<b>NIC</b>	Class 1A computation and private pension	Sep 2019
	Class 1 computation and occupational pension	Sep 2018

# Section A

	高频错误知识点	Examiner's report
<b>Capital gains tax</b>	CGT computation and personal pension	Sep/Dec 2021
	Capital loss for an individual	Sep/Dec 2020
	Gift relief and business asset disposal relief	Mar 2020
	Exempt capital gain	Mar 2019
	Non-wasting chattel chargeable gain computation	Dec 2015

# Section A

	高频错误知识点	Examiner's report
<b>Corporation tax</b>	First accounting period and financial year	Sep/Dec 2021
	Corporation tax computation and payment due date	Jun 2020
	Corporation tax computation	Sep 2018
	Corporation tax instalment computation and due date	Dec 2019
		Sep 2015
	Indexation allowance (cannot create a loss)	Jun 2017
	Maximum amount of group relief	Jun 2018
Capital gains group requirement	Dec 2016	
<b>Tax administration Corporation tax</b>	Penalty on late filing of tax return	Dec 2017
	Tax return filing due date	Sep 2017
	First accounting period notification due date	Sep 2017

# Section A

	高频错误知识点	Examiner's report
<b>Inheritance tax</b>	Nil rate band for lifetime transfer at death	Sep/Dec 2021
	IHT payable on chargeable estate	Mar/Jun 2021
	Exemptions	Jun 2020
	IHT payable by whom and payment due date	Jun 2019
		Jun 2015
<b>Value added tax</b>	Register for VAT	Mar/Jun 2021
	Register for VAT	Sep/Dec 2020
	Flat rate scheme - VAT payable	Dec 2018
	Pre-registration input VAT reclaim	Sep 2015

# Section B

- 一个case基本围绕一个税种，会考察这个税种的不同方面
- 考的较多的是CGT/企业资本利得，IHT，VAT；也有可能考Losses, pensions ...
- 一个case有5道OT questions, 其中3-4题计算，1-2题概念题
- 概念题可能考察税收征管或者判断对错等
- 5道题目的顺序通常与案例信息的顺序一致
- 5道题目的对错互不影响
- Question type: same as Section A

# Section B

## 考试技巧：

- ✓ 先读要求，搞清楚考察的知识点
- ✓ 再去案例中寻找需要的条件信息，通常只需要用到其中的一段信息
- ✓ 注意案例起始段的通用背景信息以及结束段的前提假设（例如：CGT的taxable income, IHT中的死亡时间，不考虑AE；金额是否含VAT等）
- ✓ 可在有用的案例信息上highlight or strikethrough
- ✓ 时间管理：每道案例题控制在18mins



# Section B

## 备考建议：

- ✓ 多刷CGT, VAT, IHT此类题型
- ✓ 建议学生形成思维框架，不能停留在零散知识点
- ✓ 利用好pro-forma来计算
- ✓ 不能忽略tax administration

# Section C

- 一道融合题（10分）
- 通常会结合多个税种，对考生要求较高
- 常见的考察形式：
  - Employee VS self-employed
  - Sole trader VS limited company
  - Extract profit from limited company through salary or dividends
  - IHT VS CGT
  - Investment alternatives (inherited estate, ISA, pension, gift)
  - Couple tax planning

# Section C

## 考试技巧:

- 仔细阅读题目要求以及给出的详细notes
- 避免重复计算案例信息已给出的现成数字
- 能够用简便方法计算即用简便方法计算，除非题目明确要求给出完整的税费计算过程
- For example, if a figure of £5,500 is given for employer's class 1 NICs on a director's existing remuneration and additional director's remuneration of £10,000 is then paid, the revised figure for employer's class 1 NICs will simply be £6,880 (5,500 + 1,380 (10,000 at 13.8%)).

# Section C

- 一道个人所得税（15分）
- 通常考察计算
  - employment income/tax adjusted trading profit/profit share among partners
  - property income/interest income/dividend income/exempt income
  - PA/pensions/loss relief
  - taxable income/income tax liability
- 2-5分的概念文字题，考察税收征管，HMRC powers, residence status, employee or self-employed, badges of trade, PAYE, POA, etc

# Section C

- 一道企业所得税（15分）
- 通常考察计算
  - tax adjusted trading profit/property income/chargeable gain/interest income
  - taxable total profit/corporation tax liability
  - group relief
- 2-5分的概念文字题，考察税收征管，HMRC powers, residence status, pay by instalment, accounting period...

# Section C

## 考试技巧:

- ✓ 简答题用简单的短句，写完整的句子，答到点上即可，避免长篇大论
- ✓ 计算题根据题目要求，应用合适的pro-forma
- ✓ 搭好框架，将现成的数字先填进去
- ✓ 简单的计算直接在单元格内用公式算（譬如premium, benefits..）
- ✓ 复杂的计算，需要在下面提供单独的working（譬如capital allowance）
- ✓ 灵活使用excel的SUM以及cross reference
- ✓ 时间管理，10分的题用时不超过18分钟，15分的题用时不超过27分钟

# CBE technique

- ✓ 设置单元格格式：数字，用括号&红字表示负数

The image shows the 'Format Cells' dialog box in Microsoft Excel. The 'Number' tab is selected, and the 'Number format' list is open. The format '#,##0.00);[Red](#,##0.00)' is highlighted, which is used to format numbers with two decimal places and negative numbers in red parentheses. The background shows the Excel ribbon with the 'Format' tab active and a grid with cell A1 selected.

# CBE technique

- ✓ 项目和数字写在单独的单元格里

	A	B
1	Taxable income	
2	Employment income	
3	Salary	74,400
4	Mileage allowance	345
5	Leasing costs	(2,160)



	A	B
1	Taxable income	
2	Employment income	
3	Salary 74400	
4	Mileage allowance 345	
5	Leasing costs (2160)	





# CBE technique

## ✓ 使用公式计算

	A	B
1	Taxable income	
2	Employment income	
3	Salary	=6200*12
4	Mileage allowance	=2300*(0.6-0.45)
5	Leasing costs	=-180*12



The leasing cost is showing as (21,600) and when the marker clicks on the cell B5, they can see the formula as shown above.

	A	B	C
1	Taxable income		
2	Employment income		
3	Salary = 6200x12=74400		
4	Mileage allowance 2300x15p=345		
5	Leasing costs 180x12=(21600)		



The student here has not used the spreadsheet formula and has wasted time typing 180x12. They have then made a mistake writing down the answer and have added an extra zero.

# CBE technique

✓ 灵活运用求和公式SUM

	A	B
1	Taxable income	
2	Employment income	
3	Salary	=6200*12
4	Mileage allowance	=2300*(0.6-0.45)
5	Leasing costs	=-180*12
6		=SUM(B3:B5)



	A	B
1	Taxable income	
2	Employment income	
3	Salary	=6200*12
4	Mileage allowance	=2300*(0.6-0.45)
5	Leasing costs	=-180*12
6		=B3+B4-B5



Here, the student has wasted time trying to add and deduct each cell instead of using the SUM function. They have also made a mistake and deducted B5. Since B5 was already a negative number, it should have been added instead.

# CBE technique

	A	B
1	<b>Taxable income</b>	
2	Employment income	
3	Salary	74,400
4	Mileage allowance	345
5	Leasing costs	(2,160)
6	Property income	=B19
7		
8		
9	<b>Working</b>	
10	<b>Property income</b>	
11	Rent received	10,080
12	Mortgage interest	(2,100)
13	Replacement furniture relief	
14	Washing machine	(380)
15	Dishwasher	0
16	Other expenses	(1,110)
17		6,490
18	Furnished room	1,080
19		7,570

	A	B
1	<b>Taxable income</b>	
2	Employment income	
3	Salary	74,400
4	Mileage allowance	345
5	Leasing costs	(2,160)
6	Property income	7,550
7		
8		
9	<b>Working</b>	
10	<b>Property income</b>	
11	Rent received	10,080
12	Mortgage interest	(2,100)
13	Replacement furniture relief	
14	Washing machine	(380)
15	Dishwasher	0
16	Other expenses	(1,110)
17		6,490
18	Furnished room	1,080
19		7,570

✓ 复杂计算用working, 并用cross reference链接到主计算中

# CBE technique

- 考试用excel界面没有插入和删除行的功能，
- 如果working和主计算之间空行太多或太少，只能将working部分整体剪切，然后复制到需要的区域来达到增行或减行的效果
- 建议考生利用ACCA practice platform熟悉机考界面功能
- 考试界面左下角 ‘Tax tables’的按钮点开即可弹出税率表

# Q&A

**Thanks**