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AAT is a registered charity. No. 1050724. Business Tax (FA2016) Question and answer book . November 2018 . 2 Questions . Question 1 . Tax avoidance is an illegal way of reducing a business's tax bill? True or False? Question 2 . What is the chargeable accounting period/s (CAP) for a company with a period of account for the 18

### **Business Tax (FA2016) Question and answer book**

I recently had my Business Tax exam booked for this week but have now had to rearrange it until January. I have been using the Osborne books for FA2015 as believed that would apply to the exam I was booked for. However, now I have amended the exam date I understand the exam would be based on the FA2016.

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Hi Aran if you are still doing the AQ2013 the FA2015 books will be relevant. If you are doing the AQ2016 then the FA2016 books will be needed. Do you have the pdf copy of the Business tax Fa2015 books if you do please can you forward them to me as I have my exam in Jan.

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- The sole trader or partnership must give notice of the change in the tax return by the filing date of the tax return. “Year of change” – is the first tax year in which accounts are made up to the new date. “Relevant period” – is the time to the new accounting date from the end of the previous basis period.

## **Business Tax - [aat-interactive.org.uk](http://aat-interactive.org.uk)**

AAT Professional Business Tax materials will teach you about UK taxation related to businesses. You'll learn how to treat capital expenditure, adjust profits, the ramifications of late payments, and compute returns in an ethical manner.

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A customer collects goods from a business on 1 August and the business issues a VAT invoice on 10 August. The tax point for this supply is: A customer pays for goods on 2 July and the supplier sends the goods to the customer on 9 July. On 15 July, the supplier issues an invoice to the customer.

### **Indirect Tax (FA2016) Question and answer book**

A business makes mixed supplies of standard-rated and exempt items. The business started to trade in January and the sales to date have been spaced evenly throughout the year at £20,000 per month, with 30% of them being exempt. The business must apply to register for VAT by:

### **Indirect Tax (FA2016) Question and answer book**

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