《税务（F6）》课程教学大纲

**一、课程基本信息**

课程代码：16129904

课程名称：税务（F6）

英文名称：UK TAXATION

课程类别：专业课

学 时：64

学 分：4

适用对象: ACCA二年级学生

考核方式：考试

先修课程：F1-F5

**二、课程简介**

《税务（F6）》是高等院校会计学ACCA专业的必修课程，主要以英国税法为例，重点讲述英国当前税制及六大税种：个人所得税、国民保险税、资本利得税、企业所得税、增值税以及遗产税。本课程大约利用64课时，对六大税种涉及的税率、起征点、调整项、税收优惠、应纳税额等规定与计算进行详细阐述。本课程是ACCA系列课程重要组成部分，是日后从事相关实践工作必备知识，也是学习后续财务报告、审计鉴证以及高级税务等课程必须完成的先修课程。

F6 UK TAXATION is a prescribed course for college ACCA students，which is mainly about current UK Taxation system and the six major types of tax in UK: Individual Income Tax, National Insurance Contribution，Chargeable Gains Tax, Corporation Tax，Value-added Tax and Inheritance Tax. In this course, we will use about 64 class hours to explain in detail about the tax rates, allowances, adjustments, preferences, and tax payables involved in the six major taxes. This course is an important part of the series of ACCA courses. It is prerequisite for relevant practices in the job. It is also a prerequisite course for studying subsequent courses such as financial reporting, auditing and advanced taxation.

**三、课程性质与教学目的**

课程性质：专业必修课（会计学ACCA专业）

教学目的：本课程采用英文原版教材讲解，进行双语教学。旨在向学生全面、系统介绍英国税法基本理论和基本方法，并与我国税法体制进行全面比较。本课程重点讲述英国个人所得税、社会保险税、资本利得税、遗产税、企业所得税以及增值税的计算与征管等内容，使得学生全面了解英国税法基本理论和计算方法，并能将所学知识运用于税务实践，为后续ACCA课程的学习打下坚实的基础，同时为参加ACCA全球考试做好准备。本课程在讲授过程中会注重讲解英国税法与我国税法在税种、计算方法、征管体制的差异，引领学生理解税收基本思想，以及在现代国家治理中所起的关键作用。

**四、教学内容及要求**

**Part A UK tax system**

Chapter 1 Introduction to the UK tax system

1. 目的与要求：了解与掌握

1. The overall function and purpose of taxation in a modern economy.

2. Different types of taxes.

3. Principal sources of revenue law and practice.

4. Tax avoidance and tax evasion.

**了解英国税制基本概况，了解税收的基本思想、在现代国家治理中的作用。并通过对中、英两国税制的比较，认识我国当前税制的优点及不足，以及未来可能的改进方向。**

1. 教学内容
2. 主要内容

THE UK TAX SYSTEM AND ITS ADMINISTRATION

1. The overall function and purpose of taxation in a modern economy

a) Describe the purpose (economic, social etc) of taxation in a modern economy.

b) Explain the difference between direct and indirect taxation.

c) Identify the different types of capital and revenue tax.

1. Principal sources of revenue law and practice

a) Describe the overall structure of the UK tax system.

b) State the different sources of revenue law.

c) Describe the organisation HM Revenue & Customs (HMRC) and its terms of reference.

d) Explain the difference between tax avoidance and tax evasion, and the purposes of the General Anti-Abuse Rule (GAAR).

e) Appreciate the interaction of the UK tax system with that of other tax jurisdictions.

f) Appreciate the need for double taxation agreements.

g) Explain the need for an ethical and professional approach.

3. The systems for self-assessment and the making of returns

a) Explain and apply the features of the self assessment system as it applies to individuals.

b) Explain and apply the features of the self assessment system as it applies to companies, including the use of iXBRL.

4. The time limits for the submission of information, claims and payment of tax, including payments on account

a) Recognise the time limits that apply to the filing of returns and the making of claims.

b) Recognise the due dates for the payment of tax under the self-assessment system, and compute payments on account and balancing payments/repayments for individuals.

c) Explain how large companies are required to account for corporation tax on a quarterly basis and compute the quarterly instalment payments.

d) List the information and records that taxpayers need to retain for tax purposes.

5. The procedures relating to compliance checks, appeals and disputes

a) Explain the circumstances in which HM Revenue & Customs can make a compliance check into a self-assessment tax return.

b) Explain the procedures for dealing with appeals and First and Upper Tier Tribunals.

6. Penalties for non-compliance

a) Calculate late payment interest and state the penalties that can be charged.

1. 基本概念和知识点
2. The overall function and purpose of taxation in a modern economy.
3. Different types of taxes.
4. Principal sources of revenue law and practice.

4. Tax avoidance and tax evasion.

1. 问题与应用（能力要求）

1. Structure of UK tax system

2. Tax year

1. 思考与实践
2. What is the difference between a direct and an indirect tax?
3. What is an Extra Statutory Concession?
4. How might a double taxation agreement benefit a UK taxpayer who has income arising in a country which has such an agreement with the UK?
5. Tax avoidance is legal. True/False.

When may HMRC use the general anti-abuse rule (GAAR)?

（四）教学方法与手段

课堂讲授、实验、学生讨论与网上学习

**Part B Income tax and National Insurance Contributions**

Chapter 2 Computing taxable income and the income tax liability

1. 目的与要求：了解和掌握

1. Explain how the residence of an individual is determined.

2. Prepare a basic income tax computation involving different types of income and compute the income tax payable.

3. Compute the amount of income tax payable.

4. Explain the treatment of interest paid for a qualifying purpose.

5. Explain the treatment of gift aid donations.

6. Explain the treatment of jointly owned property by a married couple or by a couple in a civil partnership.

7. Compute tax payable on savings income.

8. Compute tax payable on dividend income.

9. Explain the treatment of individual savings accounts (ISAs) and other tax exempt investments.

**通过本章的学习，了解和掌握英国税法中个人所得税计算、对个人所得的税收优惠政策。与我国税制进行比较，理解我国当前个人所得税制度的不足与未来改进方向。**

1. 教学内容
2. 主要内容

1. The scope of income tax

Explain how the residence of an individual is determined.

2. Property and investment income.

Compute the tax payable on savings and dividends income.

Recognize the treatment of individual savings accounts (ISAs) and other tax exempt investments.

Understand how the accrued income scheme applies to UK Government securities (gilts).

3. The comprehensive computation of taxable income and income tax liability.

Prepare a basic income tax computation involving different types of income.

Calculate the amount of personal allowance available.

Understand the impact of the transferable amount of personal allowance for spouses and civil partners.

Compute the amount of income tax payable.

Explain the treatment of interest paid for a qualifying purpose.

Understanding the treatment of gift donations and charitable giving.

Explain and compute the child benefit tax charge.

Understand the treatment of property owned jointly by a married couple, or by a couple in a civil partnership.

4. The use of exemptions and relieves in deferring and minimising income tax liabilities.

Understand how a married couple or a couple in a civil partnership can minimise their tax liabilities.

Basic income tax planning.

1. 基本概念和知识点

1. Scope of income tax

2. Computing taxable income

3. Types of income

4. Deductible interest

5. Personal allowance

6. Computing income tax liability and income tax payable

7. Accrued income scheme

8. Gift aid

9. Child benefit income tax charge

10. Transferable personal allowance

11. Married couples and coupes in a civil partnership

1. 问题与应用（能力要求）

1. Computing taxable income

2. Computing income tax liability and income tax payable

（三）思考与实践

1. If an individual meets none of the automatic overseas tests and none of the automatic UK tests of residence in a tax year, what determines whether the individual is resident in the UK?

2. Give one type of savings income that is received by individuals net of 20% tax.

3. What are the tax advantages of holding investments in an Individual Savings Account (ISA)?

4.How is dividend income taxed？

（四）教学方法与手段

课堂讲授、实验、学生讨论与网上学习

Chapter 3 Employment income

1. 目的与要求

1. Recognise the factors that determine whether an engagement is treated as employment or self employment.

2. Recognise the basis of assessment.

3. Compute the income assessable.

4. Recognise the allowable deductions including travelling expenses.

5. Discuss the use of the statutory approved mileage allowances.

6. Explain how charitable giving can be made through a payroll deduction scheme.

（二）教学内容

1. 主要内容

1. Income from employment

Recognise the factors that determine whether an engagement is treated as employment or self-employment.

Recognise the basis of assessment for employment income.

Recognise the income assessable.

Recognise the allowable deductions, including traveling expenses.

Discuss the use of the statutory approved mileage allowances.

2.The comprehensive computation of taxation income and income tax liability.

Understand the treatment of charitable giving.

1. 基本概念和知识点

1.Employment vs self employment

Employment is a 'contract of service'. Self employment is a 'contract for services'.

2.Types of income

Any amount received from an office or employment is assessed under employment income.

3.Basis

Basis of assessment is the amount received in tax year.

4.Administration

Tax is collected via PAYE system.

5.Allowable deductions

Deductions can be made but only if wholly, exclusively and necessarily in the performance of duties

1. 问题与应用（能力要求）

1.Employment and self employment;

2.Basic of assessment for employment income

3.Allowance deductions

4.Statutory approved mileage allowances

5.Charitable donations under the payroll deduction scheme;

1. 思考与实践

1.On what basis are earnings taxed?

2.In what circumstances can the cost of home to workplace travel be a qualifying travel expense?

（四）教学方法与手段

课堂讲授、实验、学生讨论与网上学习

Chapter 4 Taxable and exempt benefits, The PAYE system

1. 目的与要求

1.Identify employees.

2.Compute the amounts of benefits assessable.

3.Explain the purpose of a dispensation from HM Revenue & Customs.

4.Explain the PAYE system.

1. 教学内容
2. 主要内容

Income from employment

Explain the PAYE system, how benefits can be payrolled, and the purpose of form P11D.

Explain and compute the amount of benefits assessable.

Recongnise the circumstances in which real time reporting late filling penalties will be imposed on an employer and the amount of penalty which is charged.

1. 基本概念和知识点

1.Taxable benefits

2.Exempt benefits;

3.The PAYE system;

1. 问题与应用（能力要求）

1.Benefits

To determine whether or not a benefit is taxable an employee has to be allocated to either lower paid employees or P11D employees. Specific rules apply to determine the taxable amount of benefits but remember:

Employee contributions are always deductible (except private fuel) and

Prorate if the benefit is only available for part of a tax year.

2.Benefits assessable on all employees

Accommodation only creates a benefit if it is not job related.

3.Benefits assessable on P11D employees

Make sure you learn these rules.

4.Benefits assessable on employees earning <£8,500

Amount assessable is the second hand value.

5.Exempt benefits

Certain benefits are tax free. Make sure you know which ones.

6.P11D dispensations

These remove the need for the employee to report business expense payments

7.PAYE system

This system imposes the collection of tax of employees onto the employer.

1. 思考与实践

1.What accommodation does not give rise to a taxable benefit?

2.When may an employee who is provided with fuel by his employer avoid a fuel benefit？

3.To what extent are qualifying removal expenses paid for by an employer taxable?

4.Give an example of a PAYE code.

（四）教学方法与手段

课堂讲授、实验、学生讨论与网上学习

Chapter 5 Pensions

1. 目的与要求

1.Explain and compute the relief given for contributions to personal pension schemes using the rules applicable from 6 April 2011.

2.Describe the relief given for contributions to occupational pension schemes using the rules applicable from 6 April 2011.

**掌握英国税制中个人退休金制度的思想与规定。思考英国退休金制度对我国即将面临老龄化及养老保障问题的借鉴作用。**

1. 教学内容
2. 主要内容

The use of exceptions and reliefs in deferring and minimising income tax liabilities

Explain and compute the relief given for contributions to personal pension schemes and to occupational pension schemes.

1. 基本概念和知识点

1.Personal schemes

2.Occupational schemes

3.Methods of giving tax relief

4.Annual allowances

5.Lifetime allowances

1. 问题与应用（能力要求）

1.Types of pension scheme and membership

2.Contributing to a pension scheme

3.Receiving benefits from pension arrangements

1. 思考与实践

1.What are the consequences of the total of employee and employer pension contribution exceeding the annual allowance?

2.What are the consequences of exceeding the lifetime allowance?

（四）教学方法与手段

课堂讲授、实验、学生讨论与网上学习

Chapter 6 Property income

1. 目的与要求

1.Compute property business profits.

2.Explain the treatment of furnished holiday lettings.

3.Describe rent-a-room relief.

4.Compute the amount assessable when a premium is received for the grant of a short lease.

5.Understand how relief for a property business loss is given.

**掌握英国税法中财产收入的课税思想与计算方法。思考对我国税制有何借鉴意义。**

1. 教学内容
2. 主要内容

Property and investment income

Compute property business profits.

Explain the treatment of furnished holiday lettings.

Understand rent-a-room relief.

Compute the amount assessable when a premium is received for the grant of a short lease.

Understand how relief for a property business loss is given.

1. 基本概念和知识点

1.Property income

Income is assessed on an accruals basis. All incidental expenses are deductible including interest on money borrowed to acquire property and a wear and tear allowance if the property is furnished.

2.Furnished holiday lettings

FHLs are seen as a business activity so attract certain advantages.

3.Lease premiums

Lease premiums on the grant of a short lease lead to an element of the premium being treated as rent received in advance.

4.Rent a room

1. 问题与应用（能力要求）

1.Property business income

2.Furnished holiday lettings

3.Rent a room relief

4.Premiums on leases

5.Property business losses

1. 思考与实践

1.For what period is property business income computed?

2.How is capital expenditure relieved for furnished lettings?

（四）教学方法与手段

课堂讲授、实验、学生讨论与网上学习

Chapter 7 Computing trading income

1. 目的与要求

1.Describe and apply the badges of trade.

2.Recognise the expenditure that is allowable in calculating the tax adjusted trading profit.

3.Recognise the relief that can be obtained for pre-trading expenditure.

1. 教学内容
2. 主要内容

Income from self-employment

Describe and apply the badges of trade.

Recognise the expenditure that is allowable in calculating the tax-adjusted trading profit.

Explain and compute the assessable profits using the cash basis for small businesses.

Recognise the relief that can be obtained for pre-trading expenditure.

1. 基本概念和知识点

1.Badges of trade

2.Adjustment to profit

Net profit is adjusted for disallowable expenditure and income that is not taxable or taxable elsewhere.

Capital allowances are also deducted to arrive at trading income.

Expenditure can only be deducted if it is incurred wholly and exclusively for the purpose of the trade.

3.Pre trading expenditure

1. 问题与应用（能力要求）

1.The benefits of trade

2.The adjustment of profits

3.Cash basis of accounting for small businesses

4.Pre-trading expenditure

1. 思考与实践

1.What are the remoteness test and the duality test?

2.No adjustment for taxation is required to the accounts for deduction of a trader’s salary.True/False?

3.Which business can use the cash basis of accounting?

（四）教学方法与手段

课堂讲授、实验、学生讨论与网上学习

Chapter 8 Capital allowance

1. 目的与要求

1.Define plant and machinery for capital allowances purposes.

2.Compute writing down allowances, first year allowances and annual investment allowance.

3.Compute capital allowances for motor cars.

4.Compute balancing allowances and balancing charges.

5.Recognise the treatment of short life assets.

6.Explain the treatment of assets included in the special rate pool.

1. 教学内容
2. 主要内容

Income from self-employment

Capital allowances.

Define plant and machinery for capital allowances purposes.

Compute writing down allowances,first year allowances and the annual investment allowance.

Compute capital allowances for motor cars.

Compute balancing allowance and balancing charges.

Recognise the treatment of short life assets.

Recognise the treatment of assets included in the special rate pool.

1. 基本概念和知识点

1.Capital allowances in general

2.Plant and machinery-qualifying expenditure

3.The main pool

4.Special rate pool

5.Private use assets

6.Motor cars

7.Short life assets

1. 问题与应用（能力要求）

1.Capital allowances

These are deductible from trading income and are given to compensate for the wear and tear of qualifying assets.

2.Plant & machinery capital allowances

Most expenditure on plant and machinery qualifies for a WDA at 18% pa

Any business can get an annual investment allowance of £25,000 pa on plant and machinery expenditure.

1. 思考与实践

1.Writing down allowances are pro-rated in a six month period of account. True/false?

2.Is a first year allowance on a low emission car pro-rated in a six month period of account?

3.When may balancing allowances arise?

（四）教学方法与手段

课堂讲授、实验、学生讨论与网上学习

Chapter 9 Assessable trading income

1. 目的与要求

1.Recognise the basis of assessment for self employment income.

2.Compute the assessable profits on commencement and on cessation.

3.Change of accounting date:

4.Recognise the factors that will influence the choice of accounting date.

5.State the conditions that must be met for a change of accounting date to be valid.

6.Compute the assessable profits on a change of accounting date.

1. 教学内容
2. 主要内容

Income from self-employment

Recognise the basis of assessment for self-employment income.

Compute the assessable profits on commencement and on cessation.

Recognise the factors that will influence the choice of accounting date.

1. 基本概念和知识点

1.Trading income basis periods

Trading income is assessed on a CYB, ie profits of an accounting period ending in that tax year.

When a trade starts special rules apply initially to get the trader onto a CYB. Overlap profits will arise unless 31 March or 5 April year end is selected.

On cessation special rules apply to bring the trader off the CYB. Any overlap profits are relieved in the final tax year.

2.Capital allowances for individuals

Remember that capital allowances are calculated for the period of account and deducted to compute trading income which is then subject to the special rules for commencing, ceasing and change of accounting date.

3.Change of accounting date

Special rules are applied when a business changes its accounting date. This can create overlap profits or relieve them depending upon how close the new date moves toward 5 April.

1. 问题与应用（能力要求）

1.What is the normal basis of assessment?

2.How are overlap profits relived?

1. 思考与实践

1.Recognize the basis of assessment

2.Commencement and cessation

3.The choice of an accounting date

（四）教学方法与手段

课堂讲授、实验、学生讨论与网上学习

Chapter 10 trading losses

1. 目的与要求

1.Understand how trading losses can be carried forward.

2.Explain how trading losses can be carried forward following the incorporation of a business.

3.Understand how trading losses can be claimed against total income and chargeable gains.

4.Explain and compute the relief for trading losses in the early years of trade.

5.Explain and compute terminal loss relief.

1. 教学内容
2. 主要内容

Income from self-employment

Relief for trading losses.

Understand how trading losses can be carried forward.

Understand how trading losses can be claimed against total income and chargeable gains,and the restriction that can apply.

Explain and compute terminal loss relief.

Recognise the factors that will influence the choice of loss relief claim.

1. 基本概念和知识点

1.What to do with trading losses

Trading losses are computed in exactly the same way as trading income (although there are no overlap losses).

It is then up to the taxpayer to decide how to relief the loss.

2.Continuing trade

Trading losses can be relieved against net income (+ then gains) in the year of loss and/or preceding year. Any remaining loss can be carried forward against future trading income of the same trade.

3.Losses in opening years

On commencement an additional loss relief is available allowing trading losses to be carried back against total income of preceding three tax years.

4.Terminal loss relief (TLR)

On cessation to compensate for no carry forward relief, traders can use TLR to carry back trading losses against trading income of three previous years.

5.Incorporation relief

Set against salary and interest and dividends from company.

1. 问题与应用（能力要求）

1.Losses

2.Carry forward trade loss relief

3.Trade loss relief against general income

4.Losses in the early years of a trade

5.Terminal trade loss relief

1. 思考与实践

1.When a loss is to be relieved against general income, how are losses linked to particular tax years?

2.Against which years’ general income may a loss be relieved, for a continuing business which has traded for many years?

（四）教学方法与手段

课堂讲授、实验、学生讨论与网上学习

Chapter 11

1. 目的与要求

1.Explain how a partnership is assessed to tax.

2.Compute the assessable profits for each partner following a change in the profit sharing ratio.

3.Compute the assessable profits for each partner following a change in the membership of the partnership.

4.Describe the alternative loss relief claims that are available to partners.

5.Explain the loss relief restrictions that applies to the partners of a limited liability partnership.

1. 教学内容
2. 主要内容

Income from self-employment

Partnership and limited liability partnerships.

Explain and compute how a partnership is assessed to tax.

Explain and compute the assessable profits for each partner following a change in the profit sharing ratio.

Explain and compute the assessable profits for each partner following a change in the membership of the partnership.

Describe the alternative loss relief claims that are available to partners.

1. 基本概念和知识点

1.Trading profits

Partners are treated as individual sole traders. The profit of the partnership is split amongst the individual partners using the profit sharing agreement during the accounting period.

2.Losses

Losses are allocated in the same way as profits.

Partners however decide individually how to relieve their share of the loss.

3.Changes in partnership personnel

Commencement and cessation rules apply to partners individually after they join or leave a partnership as well as when the partnership itself commences and ceases.

4.Limited liability partnerships

For loss relief a restriction is imposed limiting set off against non-partnership income to the capital the partner contributed.

5.New partnership commencing

Each partner is treated as commencing trade.

1. 问题与应用（能力要求）

1.Assessment of partnerships to tax

2.Change in profit sharing ratios

3.Change in membership of partnership

4.Loss reliefs for partners

1. 思考与实践

1.How are partnership trading profits divided between the individual partners?

2.What loss reliefs are partners entitled to?

（四）教学方法与手段

课堂讲授、实验、学生讨论与网上学习

Chapter 12 National insurance contribution

1. 目的与要求

1.Describe the scope of national insurance.

2.Compute Class 1 NIC.

3.Compute Class 1A NIC.

4.Compute Class 2 NIC.

5.Compute Class 4 NIC.

1. 教学内容
2. 主要内容

National insurance contributions for employed and self-employed persons.

Explain and compute national insurance contributions payable.

Class 1 and Class 1A NIC.

Class 2 and Class 4 NIC.

Understand the annual employment allowance.

1. 基本概念和知识点

1.Employed earners

Class 1 is calculated on cash earnings and is suffered by employees and employers.

Class 1A is on benefits and is payable by employers.

2.Self employed earners

Self employed pay Class 2 (flat rate) and Class 4 (profit related).

1. 问题与应用（能力要求）
2. Scope of national insurance contributions (NICs)
3. Class 1 and Class 1A NICs for employed persons

Class 2 and Class 4 NICs for self-employed persons.

1. 思考与实践

1.What national insurance contributions are payable by employers and employees?

2.On what are Class 1A NICs based?

3.Class 2 NICs are paid by an employer. True/False?

4.How are Class 4 NICs calculated?

1. 教学方法与手段

课堂讲授、实验、学生讨论与网上学习

**Part C** Chargeable Gains tax

Chapter 13 Computing chargeable gains

1. 目的与要求

1.Describe the scope of capital gains tax.

2.Explain how the residence and ordinary residence of an individual is determined.

3.List those assets which are exempt.

4.Compute capital gains.

5.Explain the treatment of capital losses.

1. 教学内容
2. 主要内容
3. The scope of the taxation of capital gains

Describe the scope of capital gains tax

Recognise those assets which are exempt.

1. The basic principles of computing gains and losses

Compute and explain the treatment of capital gains.

Compute and explain the treatment of capital losses.

Understand the treatment of transfers between a husband and wife or between a couple in a civil partnership.

Understand the amount of allowance expenditure for a part disposal.

Recongise the treatment where an asset is damaged, lost or destroyed, and the implications of receiving insurance proceeds and reinvesting such proceeds.

1. The computation of capital gains tax

Compute the amount of capital gains tax payable.

1. The use of exemptions and reliefs in deferring and minimising tax liabilities arising on the disposal of capital assets

Basic capital gains tax planning

1. 基本概念和知识点

1.Introduction

Chargeable gains arise when there is a chargeable disposal of a chargeable asset by a chargeable person.

2.CGT payable by individuals

An individual is entitled to an annual exemption each tax year.

Rates of tax depend on an individual's taxable income.

Lower rate of 18% if gains fall into any remaining BR band.

Higher rate of 28% if gains above BR band.

3.Year end computation

Losses are offset against gains. Brought forward capital losses can be restricted to preserve any annual exemption.

1. 问题与应用（能力要求）

1.Chargeable persons, disposala and assets

2.Computing a gain or loss

3.The annual exempt amount

4.Capital losses

5.CGT payable by individuals

6.Transfers between spouses/civil partners

7.Part disposal

8.The damage, loss or destruction of an asset

(三)思考与实践

1.Give some examples of chargeable disposals

2.On what assets does a UK resident pay CGT?

3.What is enhancement expenditure?

4.To what extent must allowable losses be set against chargeable gains?

5.At what rate or rates do individuals pay CGT on gains which are not residential 6.property gains and do not quality for entrepreneur’s relief?

7.Emma drops and destroys a vase. She receives compensation for £2,000 from her insurance company.

（四）教学方法与手段

课堂讲授、实验、学生讨论与网上学习

Chapter 14 Chattels and the principle private resident exemption

1. 目的与要求

1.Identify when chattels and wasting assets are exempt.

2.Compute the chargeable gain when a chattel is disposed of.

3.Calculate the chargeable gain when a wasting asset is disposed of.

4.Compute the exemption when a principal private residence is disposed of.

5.Calculate the chargeable gain when a principal private residence has been used for business purposes.

6.Identify the amount of letting relief available when a principal private residence has been let out.

1. 教学内容
2. 主要内容
3. Gains and losses on the disposal of movable and immovable property

Identify when chattels and wasting assets are exempt.

Compute the chargeable gain when a chattel or a wasting asset is disposed of.

Calculate the chargeable gain when a principal private resident is disposed

Of.

1. The use of exemptions and reliefs in deferring and minimising tax liability arising on the disposal of capital assets

Basic capital gains tax planning

1. 基本概念和知识点

1.Chattels

Chattels fall into two categories

Wasting: exempt

non-wasting: special rules/restrictions apply

2.Wasting assets

Depreciate cost over its estimated useful life

3.Principal private residence relief

Selling your principal private residence exempts any gain providing you have been in full occupation. Periods of non-occupation or business use may cause some of this exemption to be withdrawn.

1. 问题与应用（能力要求）

1.Chattels

2.Wasting assets

3.Private residences

(三)思考与实践

1. How are gains on non-wasting chattels sold for more than £6,000 restricted?
2. How are losses on non-wasting chattels sold for less than £6,000 restricted?
3. For what period may an individual be deemed to occupy his principal private residence?

（四）教学方法与手段

课堂讲授、实验、学生讨论与网上学习

Chapter 15 Business reliefs

1. 目的与要求

1.Explain and apply entrepreneurs' relief as it applies to individuals.

2.Explain and apply rollover relief.

3.Explain and apply holdover relief for the gift of business assets.

4.Explain and apply the incorporation relief that is available upon the transfer of a business to a company.

1. 教学内容
2. 主要内容
3. The computation of capital gains tax

Explain and apply entrepreneurs’ relief

1. The use of exceptions and reliefs in deferring and minimising tax liabilities arising on the disposal or capital assets

Explain and apply capital gains tax reliefs.

Rollover reliefs

Holdover relief for the gift of business assets.

Basic capital gains tax planning

1. 基本概念和知识点

1.Entrepreneurs relief

Entrepreneurs relief is a lifetime limit of £10m. It applies to the disposal of a business or certain trading company shares. Gains qualifying for entrepreneurs' relief are taxed at 10%.

2.Gift relief

Gift relief allows an individual to defer a gain arising on gifts of business assets.

3.Replacement of business assets

Rollover relief allows the gain on a qualifying asset to be deferred if the proceeds are reinvested in a replacement qualifying asset purchased 12 months before and 36 months after disposal.

When the replacement asset is a depreciating asset the gain on the old asset is frozen rather than rolled over into the replacement asset.

4.Incorporation relief

Gains arising on incorporation of a business are automatically deferred into the base cost of any share consideration.

1. 问题与应用（能力要求）

1.Entrepreneurs’ relief

2.The replacement of business assets (rollover relief)

3.Gift relief (holdover relief)

(三)思考与实践

1. What deferral relief is available when a business asset is replaced with a depreciating business asset?

What disposals of shares qualify for gift relief?

（四）教学方法与手段

课堂讲授、实验、学生讨论与网上学习

Chapter 16 Shares and securities

1. 目的与要求

1.Calculate the value of quoted shares where they are disposed of by way of a gift.

2.Explain and apply the identification rules as they apply to individuals.

3.Explain the pooling provisions.

4.Explain the treatment of bonus issues, rights issues, takeovers and re-organisations.

5.Explain the exemption available for gilt-edged securities and qualifying corporate bonds.

1. 教学内容
2. 主要内容

1.Gains and losses on the disposal of shares and securities

Recognise the value of quoted shares where they are disposed of by way of a gift.

Explain and apply the identification rules as they apply to individuals

Including the same day and 30 day matching rules.

Explain the pooling provisions.

Explain the treatment of bonus issues, rights issues, takeovers and reorganisations.

Identify the exemption available for gilt-edged securities and qualifying corporate bonds.

1. 基本概念和知识点

1.Valuing quoted shares

2.Matching rules for individuals

There are special rules for matching shares sold with shares purchased. These rules enable the cost to be determined when quoted shares and securities are sold.

3&4 Bonus and rights issues

Bonus and rights issues are attached to the holdings to which they relate.

5.Takeovers

On a takeover the new shares and securities are deemed to be acquired on the same day and for the same amount as the original holding. Only the receipt of cash will cause a gain to arise.

6.Gifts and QCBs

Gilts and QCBs are exempt for individuals.

1. 问题与应用（能力要求）
2. Valuing quoted shares
3. The matching rules for individuals
4. The share pool
5. Bonus and rights issues
6. Reorganisations and takeovers

Gilts and qualifying corporate bonds

(三)思考与实践

1. In what order are acquisitions of shares matched with disposals for individuals?
2. How are bonus issues dealt with?
3. What is a qualifying corporate bond?

（四）教学方法与手段

课堂讲授、实验、学生讨论与网上学习

Part D Tax administration for individuals

Chapter 17 Self assessment and payment of tax by individuals

1. 目的与要求

1.Explain and apply the features of the self assessment system as it applies to individuals.

2.Recognise the time limits that apply to the filing of returns and the making of claims.

3.Recognise the due dates for the payment of tax under the self assessment system.

4.Compute payments on account and balancing payments/repayments for individuals.

5.List the information and records that taxpayers need to retain for tax purposes.

6.Explain the circumstances in which HMRC can make a compliance check into a self assessment tax return.

7.Explain the procedures for dealing with appeals and disputes.

8.Calculate late payment interest.

9.State the penalties that can be charged.

1. 教学内容
2. 主要内容

1.The systems for self-assessment and the making of returns

Explain and apply the features of the self assessment system as it applies to individuals.

2.The time limits for the submission of information, claims and payment of tax, including payments on account

Recognise the time limits that apply to the filing of returns and the making of claims.

Recognise the due dates for the payment of tax under the self-assessment system and compute payments on account and balancing payments/repayments for individuals.

List the information and records that taxpayers need to retain for tax purpose.

3.The procedures relating to compliance checks, appeals and disputes

Explain the circumstances in which HM Revenue & Customs can make a compliance check into a self assessment tax return.

Explain the procedures for dealing with appeals and First and Upper Tier Tribunals.

4.Penalties for non-compliance

Calculate late payment interest and state the penalties that can be charged.

1. 基本概念和知识点

1.Notification of liability to IT and CGT

Within 6 months from end of fiscal year

2.Returns

Paper returns submitted by 31 October.

Electronic returns submitted by 31 January.

3.Payment of tax

2 payments on account on 31 January and 31 July based on last year's tax bill. Balancing payment due 31 January after year of assessment.

4.Interest and penalties

Penalties are charged for late returns and late payment of tax.

A penalty is also applied on late final payment.

5.Amendments and enquiries

Revenue may enquire later of:

12 months after due date

12 months after quarter end in which return delivered

6.Keeping records

5 years following 31 January if in business or 1 year following 31 January otherwise

1. 问题与应用（能力要求）
2. The self assessment system
3. Tax return and keeping records
4. Self assessment and claim
5. Payment of income tax and capital gains tax
6. HMRC powers
7. Interest and penalties
8. Disputes and appeals.

(三)思考与实践

1.What are the normal payment dates for income tax?

2.What penalty is due in respect of income tax payments on account that are paid two months after the due date?

3.What is the maximum penalty for failure to keep records、

4.Which body hears tax appeals?

（四）教学方法与手段

课堂讲授、实验、学生讨论与网上学习

Part E Inheritance Tax

Chapter 18 Inheritance tax: scope and transfers of value

1. 目的与要求

1. Describe the scope of inheritance tax.

2. Identify and explain persons chargeable.

3.State, explain and apply the meaning of transfer of value, chargeable transfer and potentially exempt transfer.

4.Demonstrate the diminution in value principle.

5.Demonstrate the seven year accumulation principle taking into account changes in the level of the nil rate band.

6.Understand the tax implications of chargeable lifetime transfers and compute the relevant liabilities.

7.Understand the tax implications of transfers within seven years of death and compute the relevant liabilities.

8.Compute the tax liability on a death estate.

9.Understand and apply the transfer of any unused nil rate band between spouses.

10.Understand and apply the following exemptions: small gifts exemption, annual exemption, normal expenditure out of income, gifts in consideration of marriage, gifts between spouses.

11.Identify who is responsible for the payment of inheritance tax.

12.Advise on the due date for payment of inheritance tax.

**通过对英国遗产税知识的学习，了解遗产税在促进社会公平、推动社会投资中发挥的作用，思考未来我国税制改进方向。**

1. 教学内容
2. 主要内容

1.The basic principles of computing transfers of value

Identify the persons chargeable.

Understand and apply the meaning of transfer of value, chargeable transfer and potentially exempt transfer.

Demonstrate the diminution in value principle.

Demonstrate the seven year accumulation principle taking into account changes in the level of the nil rate band.

2.The liabilities arising on chargeable lifetime transfers and on the death of an individual

Understand the tax implications of lifetime transfers and compute the relevant liabilities.

Understand and compute the tax liability on a death estate.

Understand and apply the transfer of any unused nil rate band between spouses.

3.The use of exemptions in deferring and minimising inheritance tax liabilities

Understand and apply the following exemptions:

I)Small gift exception.

II)Annual exception.

III)Normal expenditure out of income.

IV)Gift in consideration of marriage.

V)Gift between spouses.

Basic inheritance tax planning.

4.Payment of inheritance tax

Identify who is responsible for the payment of inheritance tax and teh due date for payment of inheritance tax.

1. 基本概念和知识点

1.Scope of IHT

IHT is a tax on gifts or transfers of value.

UK domiciled (or deemed domiciled) individuals are liable to IHT on worldwide assets.

2.Transfers of value

IHT is charged on what the donor loses not what the donee gains.

3.Exemptions

Gifts to spouses and UK charities are exempt in lifetime and at death. Other exemptions (eg annual exemption) apply to lifetime gifts only.

4.Types of lifetime transfers

PETs are gifts by individuals to individuals.

CLTs are transfers to a trust.

5.Calculation of tax on lifetime transfers

CLTs are chargeable to tax in lifetime. PETs are exempt. Take care to determine who will pay the life tax.

6.Tax payable on death

Death tax is paid on all gifts within seven years of death and the death estate.

Taper relief is available to reduce the death tax on gifts made within three to seven years of death

7.Death estate

The death estate includes all assets that exist at death.

8.Spouses and civil partners

Any unused nil rate band on first spouse's death can be transferred to remaining spouse.

9.Payment of IHT

Normally six months from end of month following gift or death.

1. 问题与应用（能力要求）
2. Chargeable persons
3. Transfers of value
4. Exemptions
5. Calculation of tax on lifetime transfers
6. Calculation of tax on death estate
7. Transfer of unused nil rate band
8. Basic inheritance tax planning

8.Payment of inheritance tax.

(三)思考与实践

1.What is a transfer of value?

2.What type of transfer by an individual is a potential exempt transfer?

3.To what extent may an unused annual exemption be carried forward?

4.Don gives some money to his daughter on her marriage. What marriage exemption is applicable?

5.Why must some lifetime transfers be grossed up?

6.What is taper relief?

9.When is lifetime inheritance tax on a chargeable lifetime transfer due for payment?

（四）教学方法与手段

课堂讲授、实验、学生讨论与网上学习

Part E Corporation Tax

Chapter 19 Computing taxable total profits and the corporation tax ability

1. 目的与要求

1.Define the terms 'period of account', 'accounting period' and 'financial year'.

2.Recognise when an accounting period starts and when one finishes.

3.Explain how the residence of a company is determined.

4.Recognise the expenditure that is allowable in calculating the tax adjusted trading profit.

5.Explain how relief can be obtained for pre-trading expenditure.

6.Compute capital allowances (as for income tax).

7.Compute property business profits.

8.Explain the treatment of interest paid and received under the loan relationship rules.

9.Explain the treatment of qualifying charitable donations.

10.Explain how relief for a property business loss is given.

11.Compute taxable total profits.

**通过对本章的学习，学生应理解英国企业所得税的计算方法、优惠政策等内容，并了解中、英两国企业所得税税制差异。通过分析两国税制差异原因，了解英国企业税制的不足与值得借鉴之处。结合我国当前“减税降费”重要税收政策，讲解税收在引导资源配置、提振经济、促进就业中的作用。**

1. 教学内容
2. 主要内容
3. The scope of corporate tax

Define the terms ‘period of account’, ‘account period’ and ‘financial year’.

Recognise when an accounting period starts and when an accounting period finishes.

Explain how the residence of a company is determined.

1. Taxable total profits

Recognise the expenditure that is allowance in calculate the tax-adjusted trading profit.

Recognise the relief which can be obtained for pre-trading expenditure.

Compute capital allowance (as for income tax).

Compute property business profits and understand how relief for a property business loss is given.

Recognise and apply the treatment of interest paid and received under the loan relationship rules.

Recognise and apply the treatment of qualifying charitable donation.

Compute taxable total profits.

1. The comprehensive computation of corporation tax liability

Compute the corporation tax liability

1. 基本概念和知识点

1.General

UK resident companies pay corporation tax on worldwide profits.

CT assessments are normally based on company's accounting period.

2.Proforma CT computation

Make sure you can produce this.

3.Loan relationships

If loan is for trading purposes interest is part of trading income.

If loan is for non-trading purposes interest is part of investment income.

4.Property income

As for individuals except better loss relief and interest payable on loans is relieved under investment income.

5.Long period of account

A chargeable accounting period cannot exceed 12 months in length so a long period of account must be split into two accounting periods.

1. 问题与应用（能力要求）
2. The scope of corporation tax
3. Taxable total profits
4. Trading income
5. Property business income
6. Load relationships (interest income)
7. Miscellaneous income
8. Qualifying charitable donations
9. Long periods of account
10. Computing the corporation

Choice of business medium

(三)思考与实践

1. When does an accounting period end?
2. What is the different between a period of account and an accounting period?
3. Should interest paid on a trading load be adjusted in the trading income computation?

What is the rate of corporation tax for financial year 2019?

（四）教学方法与手段

课堂讲授、实验、学生讨论与网上学习

Chapter 20 Chargeable gains for companies

1. 目的与要求

1.Calculate the indexation allowance for companies.

2.Explain and apply the identification rules as they apply to companies including the same day, nine day matching rules.

3.Explain the pooling provisions.

4.Explain the treatment of bonus issues, rights issues, takeovers and reorganisations.

5.Explain and apply rollover relief as it applies to companies.

1. 教学内容
2. 主要内容

1. Chargeable gains for companies

2. Compute and explain the treatment of chargeable gains.

3. Explain and compute the indexation allowance available.

4. Understand the treatment of disposals of shares by companies and the identification rules including the same day and nine day matching rules.

5. Explain and apply the pooling provisions.

6. Explain and apply the treatment of bonus issues, right issues, takeovers and reorganisations.

7. Explain and apply rollover relief.

1. 基本概念和知识点

1.Corporation tax on chargeable gains

Companies pay corporation tax on their gains. They do not get an annual exemption.

2.Indexation allowance

This is deducted from the gain calculation to remove the inflationary effect. It runs from date of purchase to date of sale.

3.Capital losses

These can be offset against current or future capital gains.

4.Share matching rules

For companies these are:

same day

previous 9 days

FA85 pool

1. 问题与应用（能力要求）

1. Corporation tax on chargeable gains

2. Indexation allowance

3. Disposal of shares by companies

Relief for replacement of business assets (rollover relief)

(三)思考与实践

1. A company is entitled to an annual exempt amount against its chargeable gains.True/False?
2. What are the share matching rules for company shareholders?

（四）教学方法与手段

课堂讲授、实验、学生讨论与网上学习

Chapter 21 Losses

1. 目的与要求

1.Understand how trading losses can be carried forward.

2.Understand how trading losses can be claimed against income of the current or previous accounting periods.

3.Recognise the factors that will influence the choice of loss relief claim.

4.Explain how relief for a property business loss is given.

5.Explain the treatment of capital losses for both individuals and companies.

1. 教学内容
2. 主要内容
3. Taxable total profits

Compute property business profits and understand how relief for a property business loss is given.

Understand how trading losses can be carried forward.

Understand how trading losses can be claimed against income of the current or previous accounting periods.

Recognise the factors that will influence the choice of loss relief claim.

1. Chargeable gains for companies

Explain and compute the treatment of capital losses.

1. 基本概念和知识点

1.Trading income losses

Relief is given against current period profits and against profits of the previous 12 months.

Trading losses carried forward can only be set against future trading income from the same trade.

2.Trading losses

Trading losses for companies are calculated in exactly the same way as trading income.

3.Loss relief proforma

Make sure you know this as it identifies against which item of income the loss is offset. Also use a loss memorandum when answering questions.

4.Ceased trading

Trading losses in the last 12 months of trading can be carried back 36 months (LIFO).

1. 问题与应用（能力要求）
2. trading losses-overview
3. Carry forward trade loss relief
4. Trade loss relief against total profits
5. Choosing loss reliefs and other planning points

Other losses

1. 思考与实践
2. To what extent may losses be carried back?
3. Why might a company make a reduce capital allowance claim?
4. 教学方法与手段

课堂讲授、实验、学生讨论与网上学习

Chapter 22 Groups

1. 目的与要求

1. Define a 75% group and recognise the reliefs that are available to members of such a group.

2. Define a 75% capital gains group and recognise the reliefs that are available to members of such a group.

1. 教学内容
2. 主要内容
3. The effect of a group corporate structure for corporation tax purposes

Define a 75% group,and recognise the reliefs that are available to members of such a group.

Define a 75% chargeable gains group, and recognise the reliefs that are available to members of such a group.

1. The use of exemptions and reliefs in deferring and minimising corporation tax liabilities
2. 基本概念和知识点

1.Introduction

There are 3 types of group relationships that exist:

associated companies

75% group

capital gains group

2.Associated companies

Associated companies affect the limits for corporation tax which are divided by the number of associated companies.

3.Group relief

Within a 75% group current period trading losses, excess property business losses and excess charges on income can be surrendered between UK companies.

A surrendering company can surrender any amount of its loss. The claimant company can only offset against current period TTP.

The objective is to save tax at the highest marginal rate.

4.Capital gains groups

Capital gains groups allow assets to be transferred within the group at no gain/no loss or an election can be made to allocate a gain/loss to another group member. They are also treated as a single unit for rollover purposes.

1. 问题与应用（能力要求）

1. Group relief

2. Chargeable gains group

(三)思考与实践

1. List the types of losses which may be group relieved.

2. When may assets be transferred intra-group at no gain and no loss?

How can chargeable gains and losses within a group be matched with each other?

(四)教学方法与手段

课堂讲授、实验、学生讨论与网上学习

Chapter 23 Self assessment and payment of tax by company

1. 目的与要求

1.Explain and apply the features of the self assessment system as it applies to companies including the use of iXBRL.

2.Explain the circumstances in which HMRC can make a compliance check into a self assessment tax return.

3.Explain the procedures for dealing with appeals and disputes.

4.Calculate late payment interest.

5.State the penalties that can be charged.

6.Recognise the time limits that apply to the filing of returns and the making of claims.

7.Recognise the due dates for the payment of tax.

8.Explain how large companies are required to account for corporation tax on a quarterly basis.

9.List the information and records that taxpayers need to retain for tax purposes.

1. 教学内容
2. 主要内容
3. the systems for self assessment and the making of returns

Explain and apply the features of the self assessment system as it applies to companies,including the use of iXBRL.

1. The time limits for the submission of information,claims and payment of tax, including payment on account

Recognise the time limits that apply to the filing of returns and the making of claims.

Recognise the due dates for the payment of tax under the self-assessment system.

Explain the large companies are required to account for corporation tax on a quarterly basis and compute the quarterly instalment payments.

List the information and records that taxpayers need to retain for tax purposes.

1. The procedures relating to compliance checks,appeals and disputes

Explain the circumstances in which HM Revenue & Customs can make a compliance check into a self assessment tax return.

Explain the procedures for dealing with appeals and First and Upper Tier Tribunals.

1. Penalties for non-compliance

Calculate late payment interest and state the penalties that can be charged.

1. 基本概念和知识点

1.Self assessment for companies

Corporation tax is due 9 months and one day after the end of an accounting period. Large companies however must pay their corporation tax in 4 quarterly instalments.

A company must submit its CT return within 12 months of the end of the accounting period.

2.Quarterly instalments for large companies

Applies to company's paying tax at full rate.

4 quarterly instalments are made in months 7, 10, 13 and 16 following start of the accounting period.

1. 问题与应用（能力要求）

1. Corporation tax self assessment

2. Returns,records and claims

3. Compliance checks,appeals and disputes

4. Payment of corporation tax and interest

5. Penalties

(三)思考与实践

1. When must HMRC give notice to a non-group company that it is going to start a compliance check enquiry if the return was on or before the due filling date?

2. State the due dates for the payment of quarterly instalments of corporation tax for a 12 month accounting period.

(四)教学方法与手段

课堂讲授、实验、学生讨论与网上学习

Part G Value added tax

Chapter 24 An introduction to VAT

1. 目的与要求

1.Describe the scope of VAT.

2List the principal zero rated and exempt supplies.

3.Recognise the circumstances in which a person must register for VAT.

4.Explain the advantages of voluntary VAT registration.

5.Explain the circumstances in which pre-registration input VAT can be recovered.

6.Explain how and when a person can de-register for VAT.

6.Explain the conditions that must be met for two or more companies to be treated as a group for VAT purposes and the consequences of being so treated.

8.Explain how VAT is accounted for and administered.

9.Recognise the tax point when goods or services are supplied.

10.Explain and apply the principles regarding the valuation of supplies.

11.Recognise the circumstances in which input VAT is non-deductible.

12.Compute the relief that is available for impairment losses on trade debts.

**通过本章的学习，了解和掌握英国税法中增值税的计算、优惠等政策。与我国税制进行比较，理解我国当前增值税制度的优缺点与未来改进方向。**

1. 教学内容
2. 主要内容

1.The VAT registration requirements

Recognise the circumstances in which a person must register or deregister for VAT (compulsory) and when a person may register or deregister for VAT(voluntary).

Recognise the circumstance in which pre-registration input VAT can be recovered.

Explain the condition that must be met for two or more companies to be treated as a group for VAT purpose, and the consequences of being so treated.

2.The computation of VAT liabilities

Calculate the amount of VAT payable/recoverable.

Understand how VAT is accounted for and administered.

Recognise the tax point when goods or services are supplied.

Explain and apply the principles regarding the valuation of supplies.

Recognise the principal zero rated and exempt supplies.

Recognise the circumstances in which input VAT is non-deductible.

Recongise the relief that is available for impairment losses on trade debts.

1. 基本概念和知识点

1. General VAT is charged on taxable supplies made by taxable persons in the course of their trade.

Some supplies are taxable. Others are exempt. Make sure you understand the difference.

2. Registration

3. Not all input VAT is deductible. In particular VAT on cars, business entertaining and non-business purchases is blocked.

4. Tax point

1. 问题与应用（能力要求）
2. The scope of VAT
3. Zero-rated and exempt supplies
4. Registration
5. Deregistration
6. Transfer of going concern
7. Pre-registration input tax
8. Accounting for and administration VAT
9. The tax point; The Valuation of supplies
10. The deduction of supplies
11. The deduction of input tax
12. Relief for impairment losses

(三)思考与实践

1.On what transactions will VAT be charged?

2.What is a taxable person?

3.What are the two advantages of group registration?

4.When may a person choose to be deregistered?

5.What is the time limit in respect of claiming pre-registration input tax on goods?

6.On what amount is VAT charged if a discount is offered for prompt payment?

7.What input tax is never deductible?

8.What are relief is available for impairment losses?

(四)教学方法与手段

课堂讲授、实验、学生讨论与网上学习

Chapter 25 Further aspects of VAT

1. 目的与要求

1.List the information that must be given on a VAT invoice.

2.Explain the circumstances in which the default surcharge, a penalty for an incorrect 3.VAT return and default interest will be applied.

4.Explain the treatment of imports, exports and trade within the European Union.

5.Describe the cash accounting scheme and recognise when it will be advantageous to use the scheme.

6.Describe the annual accounting scheme and recognise when it will be advantageous to use the scheme.

7.Describe the flat rate scheme and recognise when it will be advantageous to use the scheme.

1. 教学内容
2. 主要内容

1.The computation of VAT liabilities

List the information that must be given on a VAT invoice.

Understand when the default surcharge,a penalty for an incorrect VAT return ,and default interest will be applied.

Understand the treatment of imports, exports and trade within the European Union.

2.The effect of special schemes

Understand the operation of, and when it will be advantageous to use, the VAT special schemes.

Cash accounting scheme.

Flat rate scheme.

1. 基本概念和知识点

1.Tax invoice

There are various items of information that must be shown on a tax invoice which is used to charge VAT.

2.Administration and penalties

Various penalties exist for breaching the VAT legislation. Make sure you know when each one applies.

3.Imports, exports, acquisitions and dispatches

Imports from outside the EU are subject to VAT and exports outside the EU are zero rated.

Taxable acquisitions from EU states are treated as a sale and a purchase by the UK business.

Dispatches to EU states are zero rated.

4.Special schemes

Special schemes exist to aid businesses.

Cash accounting protects against bad debts.

Annual accounting simplifies the submission of VAT returns.

Flat rate scheme makes the calculation of the VAT liability easier.

1. 问题与应用（能力要求）
2. VAT invoices and records
3. Penalties
4. Imports,exports,acquisitions and despatches

Special schemes

(三)思考与实践

1.How long must a VAT trader keep record?

2.What is the default?

3.Are goods despatched to the EU standard-rated or zero-rated?

6.How does the cash accounting scheme operate？

7.What is the optional flat rate scheme?

(四)教学方法与手段

课堂讲授、实验、学生讨论与网上学习

**五、课程考核**

考核方式：考试

成绩构成：笔试成绩占60%，平时成绩占40%。其中，平时成绩构成为课堂考勤占10%、课堂表现占20%、作业成绩占10%。**课堂表现、作业要求体现同学对税收计算、税收思想、税收对现代国家治理作用的理解，以及对中国税制改进的思考。**

**六、推荐教材和教学参考资源**

1. BPP LEARNING MEDIA. Paper F6 Taxation (UK)FA 2020.London: BPP Learning Media Ltd, 2022.

2. 何杨,王文静.英国税制研究.北京：经济科学出版社，2018.6.

**七、其他说明**

**大纲修订人：刘骏 修订日期：2023年2月**

**大纲审定人： 审定日期：**