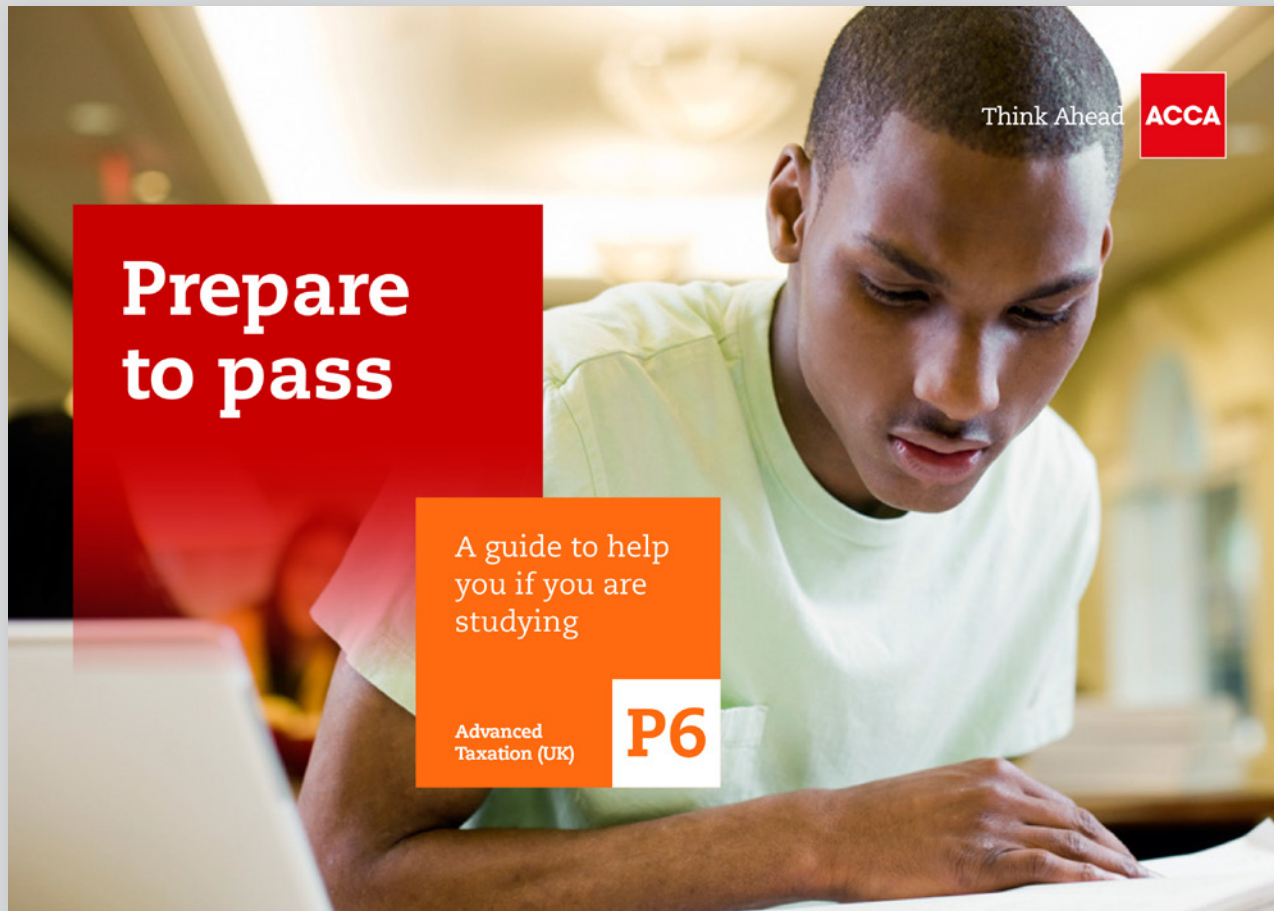


Think Ahead

ACCA



## P6 Advanced Taxation (UK) – a guide to using the examiner’s reports

ACCA’s self-study guide for P6 is a fantastic resource designed especially to help you if you are taking P6. Hopefully you have already had a chance to take a look at this but if not you can find it by clicking on the image above.

# P6 Advanced Taxation (UK) – a guide to using the examiner's reports

Part of getting started is getting to know your exam and we recommend that you use the examiner's reports as a resource here.

In addition, when you come to the revision phase we strongly recommend that you come back to these reports and look at them in more detail.

Home > Students > Exam resources > Professional level > P6 Advanced Taxation > Examining Team guidance

## UNITED KINGDOM (UK)

RELATED LINKS

- [P6 \(UK\) Examiner's approach article](#)
- [P6 examiner's approach interview](#)
- [Adobe Reader](#)

To view PDFs of examiner's reports for the United Kingdom (UK) variant, please download them from the 'Related documents' section of this page.

The P6 examiner's article for UK can be downloaded from the 'Related links' section.




The P6 examiner's approach interview can also be accessed from the 'Related links' section.

### EXAM SUPPORT RESOURCES

Return to the exam resource finder to locate other materials to help with your studies

[SEARCH EXAM RESOURCES](#)

RELATED DOCUMENTS

-  **June 2016**  
PDF 42KB
-  **March 2016**  
PDF 42KB
-  **December 2015**

Last updated: 18 Jul 2016

CYPRUS (CYP)

HONG KONG (HKG)

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SOUTH AFRICA (ZAF)

UNITED KINGDOM (UK)

Up to **100% pass rate\***

\*100% pass rate achieved by all students sitting F8 at our Bristol centre in June 2014.

 **first intuition**  
where people count

You can access the examiner's reports for P6 by clicking on the image above. We suggest that at the very least you take a look at the last four – but of course you can look at as many as you like!



# Examiner's reports

## What are the examiner's reports?

The reports are produced after each exam sitting and provide an analysis of students' performance – what they did well and what they didn't do so well.

They tell you which parts of the exam students found challenging and identify some of the key areas where students appear to lack knowledge as well as where they have demonstrated poor exam technique. The reports refer to specific questions in the exam, looking in detail at areas which caused difficulty. They also provide lots of useful tips.

## How will the reports help you when you are revising for your exam?

If you review several of these reports you will notice that there are some key themes which the examining team comment on again and again. Typically students fail for the same reasons exam sitting after exam sitting.

For you to succeed in your exam you need to try to avoid the pitfalls that have led to students failing P6.

## What are we going to do now?

In this document we are going to show you how to use the examiner's reports as part of your revision phase.



# P6 Advanced Taxation (UK) – a guide to using the examiner's reports


## Step 1 – Read the last four examiner's reports

Read through each of the last four examiner's reports for P6.

- ✓ As you go through them note down any themes you notice which come up more than once.
- ✓ Also try to note down any areas where the examining team is providing advice – for example, you may see in the June 2016 report there is some advice about how to earn the full professional marks available in each question.

### Examiner's report

P6 Advanced Taxation (UK)  
June 2016



**General Comments** *(from page 2 of the report)*

**Marks available in respect of professional skills**

Marks were available for professional skills in question 1. In order to earn these marks candidates had to take a sensible approach to solving the problem set in relation to the timing of the gifts, provide explanations and calculations that were clear and logical, address the specifics of the question, and adopt a professionally acceptable style. On the whole, the performance of candidates in this area was reasonably good, although many candidates did not score the first point because they did not try to solve the timing problem.



### Take note

You may need to read through each of the reports a couple of times – but to get you started you might note down:

*Professional marks*

You will see this pops up several times, for example in the June 2016 report.

## P6 Advanced Taxation (UK) – a guide to using the examiner's reports

Now use this page to note down other themes or advice you notice which come up... include a reference to the report – so the exam sitting and the question number, the theme and then a bit of context (see example below)

Reference	Theme	Context
<i>J16 General comments</i>	<i>Professional marks</i>	<i>Marks were available for professional skills in question 1. In order to earn these marks candidates had to take a sensible approach to solving the problem set in relation to the timing of the gifts, provide explanations and calculations that were clear and logical, address the specifics of the question, and adopt a professionally acceptable style.</i>

# P6 Advanced Taxation (UK) – a guide to using the examiner's reports

## Step 2 – Common themes identified by the examining team over the last four exam sittings

Now compare your list with our list over the following pages – how many did you identify?

Spend some time looking through the reports again with the table over the following pages at your side, to make sure you understand where each of the points comes from. You will see we have also included an additional column 'How to avoid the pitfalls' and we will talk about this in Step 3.

Reference	Theme	Context	How to avoid the pitfalls
J16 General comments	Professional marks	Marks were available for professional skills in question 1. In order to earn these marks candidates had to take a sensible approach to solving the problem set in relation to the timing of the gifts, provide explanations and calculations that were clear and logical, address the specifics of the question, and adopt a professionally acceptable style.	Make sure you have reviewed the article <a href="#">How to earn professional marks</a> and watched the study support video, <a href="#">Professional marks – the difference between a pass and a fail</a> .
M16, D15 and S15 General comments		In order to earn these marks candidates had to demonstrate a professionally acceptable style and presentation, provide calculations and explanations that were clear and logical and demonstrate effective communication skills.	
J16 Q1	Not reading the requirement properly	Candidates often overcomplicated this part of the question because they did not answer the question set and they produced a lot of additional calculations and narrative.  Many candidates wasted time by providing additional answers that were not required, for example recalculating the opening year rules and the tax liabilities.	Double check what is being asked before writing your answer every time you practice a question.  There are several exam technique articles all relating to P6 and how best to approach the exam requirements – ensure you have read through all of these before walking into the exam hall. They can all be found on the <a href="#">technical articles</a> page of our website.
M16 Q1		Most candidates made a reasonable attempt at this, but a very significant proportion also included detailed explanations to accompany these calculations, despite these clearly not being required. Accordingly these candidates wasted time,	The most important thing to do to ensure you don't fall into this trap is to practise questions but rather than trying to do lots of questions badly, do less questions really well. Take



### Take note

Note that this table is based on the examiner's reports for June 2016, March 2016, December 2015 and September 2015 – if you are sitting exams from December 2016 you may find some different references.

## P6 Advanced Taxation (UK) – a guide to using the examiner's reports

Reference	Theme	Context	How to avoid the pitfalls
J16 General comments	Professional marks	Marks were available for professional skills in question 1. In order to earn these marks candidates had to take a sensible approach to solving the problem set in relation to the timing of the gifts, provide explanations and calculations that were clear and logical, address the specifics of the question, and adopt a professionally acceptable style.	Make sure you have reviewed the article <a href="#">How to earn professional marks</a> and watched the study support video, <a href="#">Professional marks – the difference between a pass and a fail</a> .
M16, D15 and S15 General comments		In order to earn these marks candidates had to demonstrate a professionally acceptable style and presentation, provide calculations and explanations that were clear and logical and demonstrate effective communication skills.	
J16 Q1	Not reading the requirement properly	Candidates often overcomplicated this part of the question because they did not answer the question set and they produced a lot of additional calculations and narrative.	<p>Double check what is being asked before writing your answer every time you practice a question.</p> <p>There are several exam technique articles all relating to P6 and how best to approach the exam requirements – ensure you have read through all of these before walking into the exam hall. They can all be found on the <a href="#">technical articles</a> page of our website.</p> <p>The most important thing to do to ensure you don't fall into this trap is to practise questions but rather than trying to do lots of questions badly, do less questions really well. Take every question as an opportunity to learn – make sure you have understood where you may have lost marks.</p> <p>Be very careful not to write everything you know about a particular subject area – just because the question refers to a specific topic you will still need to use your knowledge of that topic in the context of the scenario.</p>
M16 Q1		Many candidates wasted time by providing additional answers that were not required, for example recalculating the opening year rules and the tax liabilities.	
M16 Q2		Most candidates made a reasonable attempt at this, but a very significant proportion also included detailed explanations to accompany these calculations, despite these clearly not being required. Accordingly these candidates wasted time, which could have beneficially been spent elsewhere.	
M16 Q3		However, as in question 1, a good number of candidates provided unnecessary explanations, ignoring the instruction to include explanations in respect of error 3 and error 4 only, and providing detailed explanations of the first two errors as well, once again wasting valuable exam time.	
		However, a significant number provided comprehensive calculations of the death estate, often with no explanation at all, making it difficult to demonstrate understanding of the requirement and consequently to score marks.	

Continued ►

## P6 Advanced Taxation (UK) – a guide to using the examiner's reports

Reference	Theme	Context	How to avoid the pitfalls
D15 Q1	Not reading the requirement properly (cont.)	The one issue that caused a problem was that some candidates explained in detail that the income would be subject to tax despite this information being provided in the question. This was a waste of time. It was not asked for in the question and it meant that some candidates were unable to make as many relevant points as they may otherwise have been able to.	
S15 Q1		Many candidates confined themselves to discussing just one method of loss relief, whereas careful reading of the question indicated that there were different options available and a decision was to be made regarding the optimum method of relief, thereby suggesting that more than one method of relief was available.	
S15 Q4		It is very important to take time to read the requirements carefully so as not to waste time providing superfluous calculations.	
S15 Q5		Didn't achieve full marks as they didn't actually address the precise requirements asking them to consider the information in the question and state what additional information was needed from the client in order to determine whether the property would qualify.	
M16 Q1	Specific rate to be used included in the question	If a question states that a company pays tax at a certain rate, candidates should accept that the conditions must be satisfied, and not waste time considering them.	If you are given a specific rate to use in the question use it! This is the sort of information that you should highlight as you read through the requirements.



## P6 Advanced Taxation (UK) – a guide to using the examiner's reports

Reference	Theme	Context	How to avoid the pitfalls
M16 Q1	Lack of fundamental knowledge	Very few candidates demonstrated accurate knowledge here. Several candidates appeared to confuse output and input VAT, which are fundamental terms which must be learned and applied correctly.	The knowledge gained at F6 will be assumed at P6 so make sure you are completely comfortable with all of the knowledge areas brought forward before attempting P6.
M16 Q2		Candidates must expect that ethical issues will be tested in a wide variety of different scenarios in this paper.	The series of articles, <a href="#">Exam technique and fundamental technical issues for Paper P6 (UK)</a> will help you to identify these areas as well as a review of the <a href="#">P6 syllabus and study guide</a> .
S15 Q2		Candidates are reminded that a good level of familiarity with the F6 (UK) syllabus is required for P6; it is not enough to just focus on the new areas, candidates must ensure that they are also confident in dealing with more basic issues.	Finally the article <a href="#">Stepping up from Paper F6 (UK) to Paper P6 (UK)</a> also provides clear guidance on what is assumed from the lower level exam.
D15 Q2		This displayed a lack of fundamental knowledge on the taxation of sole traders.	If there are areas where your fundamental knowledge is weak then it is important that you return to your materials for F6 and go over these areas.
M16 Q3	Trickier aspects of capital gains tax computations	Candidates should expect to have to deal with some of the trickier aspects of the calculation of individual gains at this level, and should therefore ensure that they practise a sufficient number of these.	Precise knowledge of the detailed syllabus areas is vital. There are a series of articles, <a href="#">Inheritance tax and capital gains tax for P6</a> and you should review these to help consolidate your knowledge in this area.  Practise questions focussing on this area to ensure you are comfortable before the exam.
M16 Q5	Logical flow to answer	A good number of candidates produced rather muddled answers to this part, not making it clear which of the loans they were referring to in their explanations or supporting calculations, and therefore potentially not attracting as many marks as they could have done.	Adopt a logical approach to answering questions; pause and think before starting to write your answer and consider ticking off parts of the question as you address them.
S15 Q1		The adoption of a logical approach in this sort of question requiring a comparison of two alternatives can save considerable confusion and avoid wasting time due to needless repetition.	Ideally you should draw up a short plan for each question, noting down the key areas you want to cover and the calculations you want to include. This will help keep you on track once you start writing your answer.

## P6 Advanced Taxation (UK) – a guide to using the examiner's reports

Reference	Theme	Context	How to avoid the pitfalls
J16 Q3 D15 Q1	Ignoring the scenario	<p>It requires calmness and thought in order to identify points which are relevant to the particular situation as opposed to general matters, which are far less likely to score marks.</p> <p>Most candidates identified this point but many then went on to say (incorrectly) that tax would be due if the donor were to die within seven years of the gift. This meant that they had stopped thinking about the scenario and were now expressing general rules rather than dealing with the specific situation in front of them.</p>	<p>The exam is all about application and so you must use the scenario. Read the requirements through before you read the scenario to ensure that you are highlighting the information that is relevant to the question as you go through the scenario.</p> <p>Once you have completed an answer skim through the scenario once more to make sure that you have referred to the majority of the information contained within it. If you have not then there is a risk that you have not used the scenario in your answer and therefore not applied your knowledge as required.</p>
J16 Q5 D15 Q3	Planning and number of points	<p>Candidates who start each question immediately will often find that their answers diverge from what is required because they have not taken the time to find out exactly what is required and what is, and what is not, relevant.</p> <p>The requirement was relatively general which made it easier for candidates to score marks but also meant that candidates needed to think before writing in order to identify all of the points that needed to be made. Candidates who failed to do this wrote too much about each individual point and did not always make a sufficient number of points.</p> <p>Many candidates did not make all three of these points but most probably knew them – they would have done better to slow down, think more and write less.</p>	<p>Planning will ensure that you consider the number of marks available and therefore the number of points you need to make to obtain a pass in your exam.</p> <p>If you identify the points you need to make in your plan and then take each of these points into your answer, sticking to the plan you should not find yourself losing marks because of an insufficient number of points, nor running out of time because you have included too many points.</p>
S15 Q1		<p>Many candidates gave the impression of being very confident with this topic, and happy to write at length about the different arrangements, giving the impression that they may well have exceeded the four marks worth of time which should have been allocated to this part.</p>	
S15 Q4	Ignoring the verb in the requirement	<p>Admittedly this is a difficult area, but many candidates would have scored higher marks if they had paid more attention to the requirement to 'Explain' the capital gains tax implications, as well as performing the calculations.</p>	<p>Make sure you get a feel for the commonly used verbs included within ACCA's exams by reading through the article <a href="#">What is the examiner asking?</a> Perhaps have this to hand when practising questions in the lead up to the real exam.</p>

# P6 Advanced Taxation (UK) – a guide to using the examiner's reports

## Step 3 – Question practice

The key to passing P6 is question practice. Make sure you refer to the self-study guide for hints and tips but keep in mind what the examiner's reports have said. You want to try to avoid the pitfalls so use the advice given in the table at step 2 when practising your questions.

### Revision phase – Question practice

- Exam-standard question practice is vital now
- Work through as many questions as possible and all mock exams included in the [Approved Content Provider](#) question and answer banks – remember these are best for question practice as they include past exam questions updated for syllabus and format changes
- Work through the most recent [past exam for P6 \(UK\)](#) – this will provide you with a clear picture of what the exam will look like making sure you know what to expect on the day



#### Tips for success

- ✓ Consider blocking time in your study plan for specific questions or mock exams to ensure you cover everything.
- ✓ Don't be afraid to attempt questions you have already done – especially the ones you found tricky first time round.
- ✓ It is really important that you do some questions in full, to exam time – time management is often an issue and the more you prepare yourself the better you will perform in the exam.
- ✓ To keep motivation high, break some questions into individual parts, write plans or notes for some parts and do others in full.
- ✓ Work through the answers carefully – pay attention to areas you got wrong and understand where you went wrong – it is better to do a few questions well, than lots of questions badly.
- ✓ Try not to look at the answers before really attempting the question – you won't be able to do this in the real exam!
- ✓ Don't forget to review the marking guide too – you need to understand how marks are allocated to ensure you know how to maximise your marks.