

Think Ahead

**ACCA**

# Prepare to pass

A guide to help  
you if you are  
studying

Taxation (UK)

**F6**

# Prepare to pass

Welcome to your guide helping you to study for your F6 (UK) exam

## Why use this guide?

- ✓ Structured approach to show you how to succeed
- ✓ Signposted resources and how to use them
- ✓ Tips for success to help you through your studies
- ✓ Interactive clickable checklists to keep you on track

This guide applies to CBE and paper-based exams for September and December 2016 and March 2017.

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# Getting started

## Your checklist

- ☐ Enter for your exam
- ☐ Buy an Approved Content Provider study text and question and answer bank
- ☐ Draw up your study plan
- ☐ Get to know your exam

GETTING  
STARTED

LEARNING  
PHASE

REVISION  
PHASE

FINAL  
PREPARATION

THE EXAM

APPENDIX  
- LINKS

## Getting started – Tips for success

We strongly recommend that you buy an F6 (UK) [Approved Content Provider](#) study text and question and answer bank to ensure exam success. These provide:

- the most up to date content and syllabus coverage.
- tests, quizzes and other support designed to help you prepare for your exam.
- past exam questions updated for changes to the syllabus, question style and exam format as well as practice questions and answers and full mock exams to ensure you are fully prepared for your exam.

You may want to consider attending a face to face or online tuition course with one of ACCA's [Approved Learning Providers](#) for all or part of your studies.



### Tips for success

- ✓ The earlier you [enter for your exam](#) the less it costs! Use our [exam planner tool](#) to plan which exam(s) you want to sit and when.
- ✓ Use the [ACCA Learning Community](#) to link up with fellow students around the world studying the same exam as you – get tips, join discussions and share ideas and advice. You can also access live Q&A sessions and presentations.
- ✓ Spend some time familiarising yourself with the free resources available via the [exam resource finder](#) on the [student section](#) of the ACCA website – we will provide you with specific

guidance on when and how to use these resources during the relevant stages of study.

- ✓ Remember to personalise your edition of Student Accountant so you receive F6 (UK) specific information as you need it.
- ✓ Computer based exams are gradually being made available in some of our markets – keep an eye on Student Accountant and the ACCA website for news of what is happening where you are.

#### When drawing up your study plan (see page 5)

- ✓ Be realistic and consider when you are best able to study – maybe early

mornings work better for you or perhaps shorter, more frequent study periods.

- ✓ Once you have prepared your plan stick to it!
- ✓ Consider building in an extra study period after every few chapters to review and consolidate your learning.
- ✓ Take a 5-10 minute break every hour to help maintain your motivation and concentration.
- ✓ Use this plan whether you intend to self-study through all the phases or mix with some tuition from an [Approved Learning Provider](#).



## Getting started – Draw up your study plan

### Study plan checklist

- Calculate the number of weeks from now until your exam date and draw up a plan – see the example to the left and a possible proforma for you to use on the next page
- You may need to add or take away weeks depending on your own circumstances and which exam sitting(s) you are focusing on
- Block out days/half days/evenings already committed to family/social events
- Plan study periods – evenings/half days/full days, aiming for roughly one evening/half day per chapter of your study text
- If possible leave a six week period for the revision and final preparation phases

	Monday	Tuesday	Wednesday	Thursday	Friday	Saturday	Sunday
Week 1	Monday	Tuesday	Wednesday	Thursday	Friday	Saturday	Sunday
Week 2	Monday	Tuesday	Wednesday	Thursday	Friday	Saturday	Sunday
Week 3	Monday	Tuesday	Wednesday	Thursday	Friday	Saturday	Sunday
Week 4	Monday	Tuesday	Wednesday	Thursday	Friday	Saturday	Sunday
Week 5	Monday	Tuesday	Wednesday	Thursday	Friday	Saturday	Sunday
Week 6	Monday	Tuesday	Wednesday	Thursday	Friday	Saturday	Sunday
Week 7	Monday	Tuesday	Wednesday	Thursday	Friday	Saturday	Sunday
Week 8	Monday	Tuesday	Wednesday	Thursday	Friday	Saturday	Sunday
Week 9	Monday	Tuesday	Wednesday	Thursday	Friday	Saturday	Sunday
Week 10	Monday	Tuesday	Wednesday	Thursday	Friday	Saturday	Sunday
Week 11	REVISION						
Week 12	REVISION						
Week 13	REVISION						
Week 14	REVISION						
Week 15	REVISION						
Week 16	REVISION AND FINAL PREPARATION						

Evening study period
  Daytime study period
  Other commitments

# Getting started – Your study plan

Print out and write down when you will study, relax and revise!

	Monday	Tuesday	Wednesday	Thursday	Friday	Saturday	Sunday
Week 1							
Week 2							
Week 3							
Week 4							
Week 5							
Week 6							
Week 7							
Week 8							
Week 9							
Week 10							
Week 11	REVISION						
Week 12	REVISION						
Week 13	REVISION						
Week 14	REVISION						
Week 15	REVISION						
Week 16	REVISION AND FINAL PREPARATION						

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## Getting started – Get to know your exam

- |  |   |
|--|---|
| <p>□ Review the <a href="#">syllabus and study guide</a> and the <a href="#">examinable documents</a> for F6</p> | <p>➤ These give you an understanding of the aims and objectives of the exam, learning outcomes and exam structure as well as a comprehensive list of the documents examinable for the current exam sittings</p>   |
| <p>□ Scan the F6 (UK) <a href="#">specimen exam</a></p>  | <p>➤ The specimen exam provides you with a clear picture of how F6 (UK) will be assessed and how the exam is structured as well as the likely style and range of questions that you could see in the real exam</p>  |
| <p>□ Review the <a href="#">examining team's guidance</a></p>  | <p>➤ Using these resources at the start of your studies will help you understand the focus of the exam by concentrating on the exam structure, question style, exam technique and tips as well as pitfalls to avoid – see an extract from the examiner's approach article over the page</p> |
| <p>□ Review the <a href="#">examiner's reports</a> from the last four sittings</p>                               | <p>➤ These provide feedback on students' performance after each exam session, highlight problem areas that students need to improve on and tell you what the examining teams are looking for; these are critical to your success in passing F6 (UK)</p>                                     |
| <p>□ Read the exam technique articles for F6 (UK)</p>  | <p>➤ The article <a href="#">Multiple-choice questions</a> will provide you with a head start in terms of knowing what to expect and how to approach exam standard questions</p>  |

## Getting started – What the examiner has said about F6 (UK) (extracts from the examiner's approach article)

### “ Comments on the aim of F6 (UK):

The aim of the exam is to ensure that candidates have an understanding of the tax system, and a knowledge of income tax, national insurance contributions, capital gains tax, inheritance tax, corporation tax and value added tax. The syllabus covers virtually everything dealt with in FTX, the Foundations in Taxation exam as well as some new topics introduced at the F6 level.

**The exam provides a solid basis for those candidates who wish to progress to P6 (UK), *Advanced Taxation*.**

The exam consists of three sections, with all questions within each section being compulsory.

”

### “ Comments on the Finance Act article:

Candidates sitting F6 (UK), *Taxation* should read the relevant Finance Act article which is published each year on the ACCA website **as this article is highly relevant to F6 (UK).**

Other technical articles are also available on the ACCA website to assist students in preparing for exams.

”

### “ Comments on areas frequently examined:

The most important syllabus areas that you can expect to see frequently examined are as follows:

#### Income Tax:

- ✓ Income from employment (in particular, the income assessable, the allowable deductions and benefits).
- ✓ Income from self-employment (in particular, the basis of assessment, the expenditure that is allowable, assessable profits on commencement and cessation, capital allowances and relief for trading losses).
- ✓ Property and investment income (in particular, property income, savings income and dividend income).
- ✓ The computation of taxable income and the income tax liability.
- ✓ The self-assessment system.
- ✓ The time limits for the submission of information, claims and payment of tax.

#### Chargeable Gains:

- ✓ Computation of a person's chargeable gains.
- ✓ Computation of the amount of allowable expenditure for a part disposal.
- ✓ Computation of the chargeable gain when a chattel is disposed of.
- ✓ Computation of the exemption when a principal private residence is disposed of.
- ✓ The share identification rules as they apply to individuals and to companies.
- ✓ The computation of the capital gains tax payable by individuals.
- ✓ Exemptions and reliefs (entrepreneurs' relief, rollover relief and holdover relief for gifts).

”





# Learning phase

## Your checklist

- Work through the control sheet which has been designed to give you a structured approach to your learning phase to ensure you:
  - gain the knowledge you need; and
  - learn how to apply that knowledge to pass the exam

## Learning phase – Get the most out of your control sheet

### Use the control sheet relevant to the Approved Content Provider's materials you have purchased:

- ✓ Becker Professional Education – page 12
- ✓ BPP Learning Media – page 13
- ✓ Kaplan Publishing – page 14

### Tick the box **Content** in the control sheet once you have:

- ✓ Read through the introduction to the chapter
- ✓ Actively read and understood each chapter's content
- ✓ Noted any additional commentary and exam focus tips provided
- ✓ Worked through and understood examples and illustrations of concepts given

### Tick the box **Quiz/Test** in the control sheet once you have:

- ✓ Attempted the quiz at the end of the chapter (if you are using Becker or BPP material) or the test your understanding questions throughout the chapter (if you are using Kaplan material)

### Tick the box **Questions** in the control sheet once you have:

- ✓ Attempted the questions referred to in the question bank – some of these you should do in full but others you can just draw up a plan for, depending on the time you have available
- ✓ Compared your answer, or plan, with the solution given and understood where you did well or not so well and why

### Tick the box **ACCA related resources** in the control sheet once you have:

- ✓ Read / viewed the related ACCA article(s) / video(s) signposted
- ✓ Note that ACCA produces new articles and videos throughout the year and so you should always check the [technical articles](#) page on the website to ensure you have seen all of the related resources

## Learning phase – Tips for success



### Tips for success

- ✓ Actively read the material – ask yourself 'do I understand this?' If not re-read and re-work examples – if you still struggle, make a note and come back to it during the revision phase.
- ✓ Scan headings before going into the detail to give you an idea of the content first and consider highlighting, underlining, making notes, drawing pictures or mind maps – whatever helps you to remember.
- ✓ Consider using the additional resources provided by the [Approved Content Providers](#) including for example passcards or pocket notes to help you remember the key knowledge areas.
- ✓ Always work through the questions signposted – it is vital that you practise questions throughout the learning phase as this will ensure that you are applying the knowledge you learn as you progress.
- ✓ Make sure you use the ACCA resources to help your understanding – these give you real insight to help you in your exam.
- ✓ If you find you are not covering all of the material in each study period, build some extra time into your study plan – everyone works at a different pace.
- ✓ Keep an eye on Student Accountant for any relevant articles.
- ✓ Visit the ACCA Learning Community regularly to view new video content and to join online study events.
- ✓ There are [PER \(Practical Experience Requirement\) objectives](#) associated with specific syllabus areas and, if possible, you should try to gain experience in these alongside your studying as this will help you to put your studies into a workplace context and reinforce what you have learned.
- ✓ Try to read a good quality business journal or newspaper regularly and use this to help bring your studies to life by linking your learning into what you are reading.

# Learning phase – Control sheet for Becker Professional Education

Chapter	Content	Quiz/Test	Questions	ACCA related resources	
✓ tick the boxes below when complete					
Introduction				• <a href="#">Finance Act 2015</a>	
1 General concepts and principles					
2 Income tax computations					
3 Property and investments income					
4 Employment income				• <a href="#">Benefits</a> • <a href="#">Motor cars</a>	
5 Unincorporated traders – assessment and profits				• <a href="#">Adjustment of profit</a>	
6 Capital allowances				• <a href="#">Motor cars</a>	
7 Unincorporated traders – relief for trading losses					
8 Unincorporated traders – other matters					
9 Capital gains tax – basic principles				• <a href="#">Chargeable gains – part 1</a>	
10 Capital gains tax – chattels, land and buildings				• <a href="#">Chargeable gains – part 1</a>	
11 Capital gains tax – shares				• <a href="#">Chargeable gains – part 2</a>	
12 Capital gains tax – business assets				• <a href="#">Chargeable gains – part 2</a>	
13 Corporation tax – the tax computation					
14 Corporation tax – loss reliefs					
15 Corporation tax – groups of companies				• <a href="#">Groups</a>	
16 Inheritance tax				• <a href="#">Inheritance tax – part 1</a> • <a href="#">Inheritance tax – part 2</a>	
17 National insurance, PAYE and self-assessment					
18 Tax compliance					
19 Value added tax				• <a href="#">Value added tax – part 1</a> • <a href="#">Value added tax – part 2</a>	

# Learning phase – Control sheet for BPP Learning Media

Chapter	Content	Quiz/Test	Questions	ACCA related resources	
✓ tick the boxes below when complete					
Introduction				• <a href="#">Finance Act 2015</a>	
1 Introduction to the UK tax system					
2 Computing taxable income and the income tax liability					
3 Employment income				• <a href="#">Motor cars</a>	
4 Taxable and exempt benefits. The PAYE system				• <a href="#">Benefits</a> • <a href="#">Motor cars</a>	
5 Pensions					
6 Property income					
7 Computing trading income				• <a href="#">Adjustment of profit</a> • <a href="#">Motor cars</a>	
8 Capital allowances				• <a href="#">Motor cars</a>	
9 Assessable trading income					
10 Trading losses					
11 Partnerships and limited liability partnerships					
12 National insurance contributions					
13 Computing chargeable gains				• <a href="#">Chargeable gains – part 1</a>	
14 Chattels and the principal private residence exemption				• <a href="#">Chargeable gains – part 1</a>	
15 Business reliefs				• <a href="#">Chargeable gains – part 1</a> • <a href="#">Chargeable gains – part 2</a>	
16 Shares and securities				• <a href="#">Chargeable gains – part 2</a>	
17 Self assessment and payment of tax by individuals					
18 Inheritance tax: scope and transfers of value				• <a href="#">Inheritance tax – part 1</a> • <a href="#">Inheritance tax – part 2</a>	
19 Computing taxable total profits and the corporation tax liability					
20 Chargeable gains for companies				• <a href="#">Chargeable gains – part 2</a>	

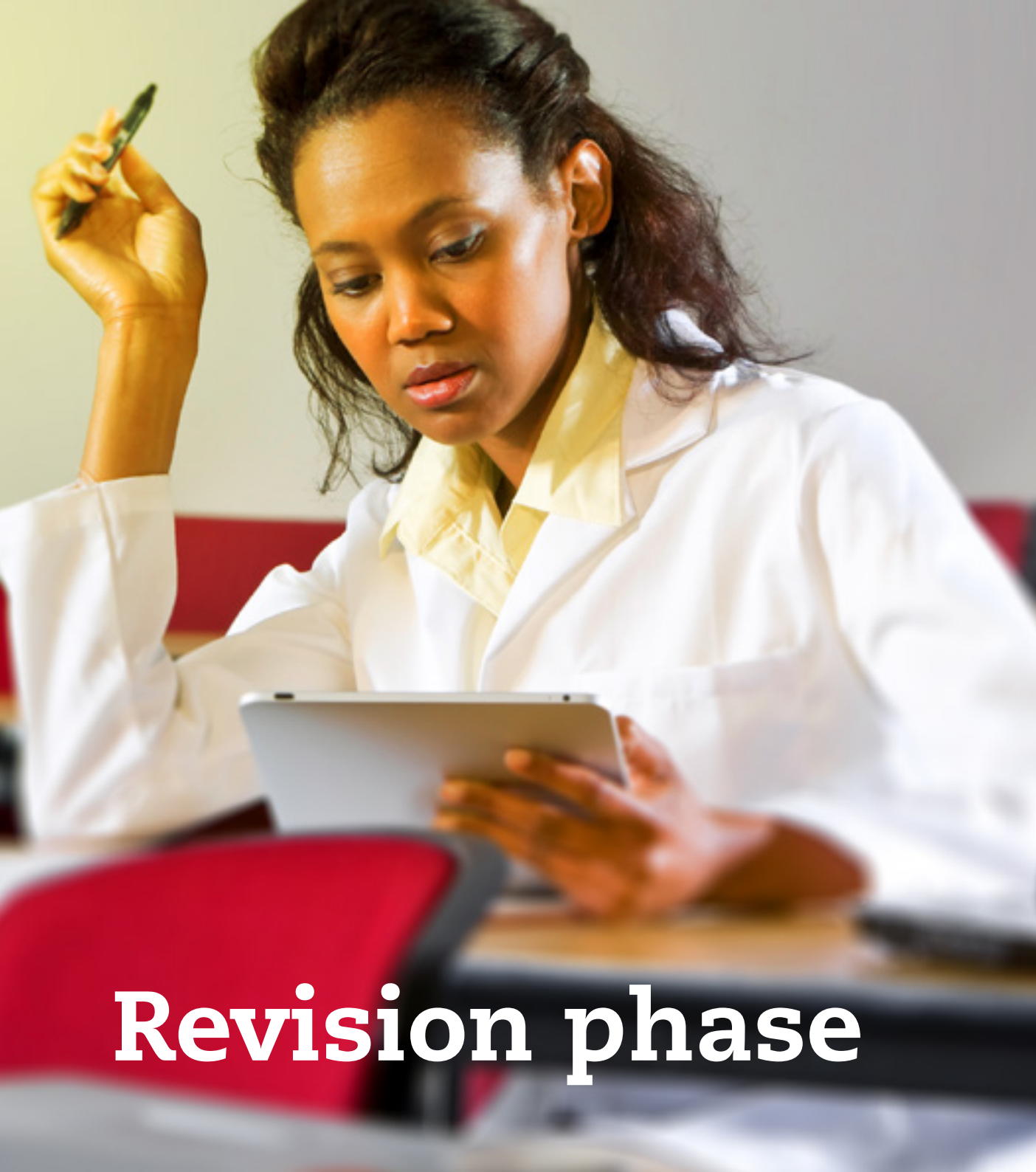
## Learning phase – Control sheet for BPP Learning Media (continued)

Chapter	Content	Quiz/Test	Questions	ACCA related resources	
✓ tick the boxes below when complete					
21 Losses					
22 Groups				• <a href="#">Groups</a>	
23 Self assessment and payment of tax by companies					
24 An introduction to VAT				• <a href="#">Value added tax – part 1</a> • <a href="#">Value added tax – part 2</a>	
25 Further aspects of VAT				• <a href="#">Value added tax – part 1</a> • <a href="#">Value added tax – part 2</a>	



# Learning phase – Control sheet for Kaplan Publishing

Chapter	Content	Quiz/Test	Questions	ACCA related resources	
✓ tick the boxes below when complete					
Introduction				• <a href="#">Finance Act 2015</a>	
1 The UK tax system					
2 Basic income tax computation					
3 Property and investment income					
4 Employment income				• <a href="#">Benefits</a> • <a href="#">Motor cars</a>	
5 Income from self-employment				• <a href="#">Adjustment of profit</a>	
6 Capital allowances: Plant and machinery				• <a href="#">Motor cars</a>	
7 Sole traders: Basis of assessment					
8 Partnerships					
9 Trading losses for individuals					
10 Pensions					
11 National insurance					
12 Tax administration for individuals					
13 Computation of gains and tax payable				• <a href="#">Chargeable gains – part 1</a>	
14 Computation of gains: Special rules				• <a href="#">Chargeable gains – part 1</a>	
15 CGT: Shares and securities for individuals				• <a href="#">Chargeable gains – part 2</a>	
16 CGT: Reliefs for individuals				• <a href="#">Chargeable gains – part 1</a> • <a href="#">Chargeable gains – part 2</a>	
17 Inheritance tax				• <a href="#">Inheritance tax – part 1</a> • <a href="#">Inheritance tax – part 2</a>	
18 Introduction to corporation tax					
19 Taxable total profits					
20 Chargeable gains for companies				• <a href="#">Chargeable gains – part 2</a>	
21 Losses for companies					
22 Groups of companies				• <a href="#">Groups</a>	
23 Tax administration for a company					
24 VAT: Outline				• <a href="#">Value added tax – part 1</a>	
25 VAT: Administration and overseas aspects				• <a href="#">Value added tax – part 2</a>	



# Revision phase

## Your checklist

- ☐ Revisit areas you struggled with during the learning phase
- ☐ Ensure you are confident with the knowledge needed to pass the exam
- ☐ Make sure you are able to apply that knowledge in 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 [specimen exam](#) – 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.

## Revision phase – Key resources

- Review the [examining team's guidance](#) again in the context of what you have learnt
- Remind yourself of areas that students often struggle with and obtain tips on how to ensure you do not make the same mistakes by reviewing the [examiner's reports](#) from the last four sittings again
- View the study support videos – [Gaining the easier marks](#) and [Gaining the harder marks](#) which will give you some real pointers in terms of exam technique.
- Read the exam technique article [Multiple-choice questions](#) again – this time using the techniques to help you practice questions
- Make sure you read the [study skills articles in Student Accountant](#) covering topics such as how to overcome exam anxiety as well as checking the Student Accountant Hub for any new technical articles related to F6 (UK)



### Tips for success

- ✓ Don't give up easily – if you really cannot understand something then consider posting a question on the ACCA Learning Community – if you found it difficult so will have others.

## Revision phase – What the examiner has said about F6 (UK) (extract from the December 2015 examiner's report)



### Comments on Section A Example 1

Mo purchased an antique desk in July 2004 for £4,700. He sold the desk in May 2014 for net proceeds of £6,900, after deducting selling costs of £300. What is Mo's chargeable gain arising on the sale of the antique desk?

- A £2,000
- B £2,200
- C £1,900
- D £1,500

This question tested candidates' knowledge of the capital gains tax rules that apply for chattels.

Where sale proceeds exceed £6,000, then the gain is restricted to  $(\text{gross proceeds} - £6,000) \times 5/3$ . The correct answer was therefore  $((£6,900 + £300) - £6,000) \times 5/3 = £2,000$ . Unfortunately, the most popular answer was D, which ignored the selling costs  $((£6,900 - £6,000) \times 5/3 = £2,000)$ . The normal gain of £2,200 (£6,900 – £4,700) was also preferred to the correct answer.

This **topic is regularly examined, so remembering a fairly simple formula should result in the correct answer** provided candidates ensure that they carefully read the facts of the question.



### Comments on Section B Question 5

This was the 15-mark question focussing on income tax. It involved a married couple who were both employees. The wife was also a partner in a partnership.

Part (a) of the question was a typical income tax liability calculation (for both the husband and wife), and it was generally very well answered. Apart from his salary, the husband's only other income was his share of the interest from a jointly held building society deposit account. It was necessary to restrict his personal allowance. In addition to her salary and partnership trading profit, the wife had the use of a company car, paid subscriptions, paid interest on a personal loan taken out to purchase her share in the partnership, made monthly donations to charity under the payroll deduction scheme operated by her employer, and made charitable gift aid donations.

Generally, for this style of question candidates should aim to keep their workings to a minimum – virtually all of the workings for the wife could have been included within the main income tax computation. Part (b) of the question involved income tax planning, requiring a calculation of the husband's income tax saving for the tax year if the building society deposit account had been in his wife's sole name instead of in joint names for the entire year. Given that the husband's personal allowance restriction would be reduced, the answer was simply the amount of interest at 60%. However, half page answers were quite common. Once again, **working at the margin (where appropriate) could have saved an enormous amount of time.**







# Final preparation

## Your checklist

- ☐ You are clear on the knowledge you need to pass the exam as well as how to apply that knowledge
- ☐ You have the skills you need to pass the exam – eg time management

## Ensure you are familiar with:

- ☐ the exam format
- ☐ the style of questions
- ☐ the way the marks are allocated
- ☐ what specific syllabus areas are likely to be tested and in which questions



## Final preparation – Tips for success

### “ An extract from the syllabus and study guide for F6 (UK)

The exam will be predominantly computational and all questions are compulsory.

Section A of the exam comprises 15 multiple choice questions of 2 marks each. Section B of the exam comprises three 10 mark questions which comprise five multiple choice questions of 2 marks each. Section C of the exam will comprise one 10 mark question and two 15 mark questions.

**The two 15 mark questions will focus on income tax (syllabus area B) and corporation tax (syllabus area E).** All other questions can cover any areas of the syllabus.



### “ An extract from the F6 (UK) specimen exam marking guide

#### Section C Question 32 part (a)

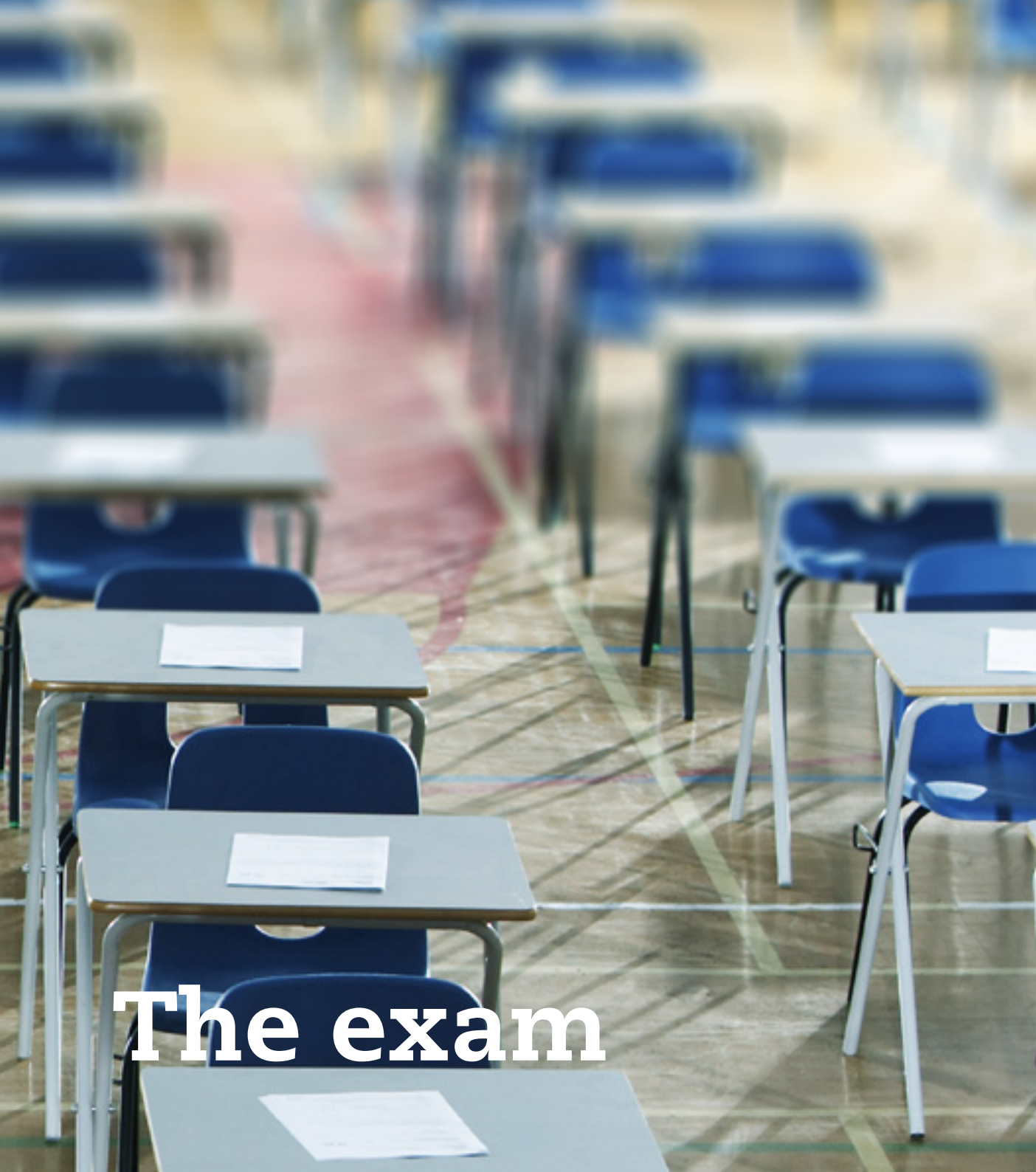
Working 4 – Property income	(£)	(£)	
Rent receivable (660 x 12)		7,920	½
Council tax	1,320		½
Wear and tear allowance (working 5)	660		W5
Furniture	0		½
		(1,980)	
Property income		<u>5,940</u>	

**Tutorial note:** The cost of purchasing new furniture is irrelevant, because capital allowances are not given in respect of plant and machinery used in a private dwelling.



### Tips for success

- ✓ Go over questions again that you found difficult during the revision phase and make sure you attempt at least one mock again in full to time.
- ✓ If you are unsure about the exam format, the style of questions or what specific syllabus areas are likely to be tested in which questions, read the [syllabus and study guide](#) again.
- ✓ If you are not sure about how the marks are allocated review the [specimen exam](#) again.



# The exam

## Your checklist

- ☐ Make sure you are ready to walk into your exam

## The Exam – Tips for success



### Tips for success

**Very few students enjoy taking exams but there are things you can do to make the experience less stressful!**

- ✓ Identify where the exam hall is.
- ✓ Plan your route to the exam hall, considering the time of day you will be travelling and any potential issues.
- ✓ Have in place a back-up plan in case of traffic problems or public transport delays.
- ✓ Ensure you have all the equipment you need for

the exam (black pens, calculator etc).

- ✓ Don't forget to take your exam docket with you as well as your student identification.
- ✓ Eat properly before you leave for the exam.
- ✓ Sleep properly – do not spend the night before doing last minute late night revision – you will perform so much better if you are alert and well rested (and in any case, last minute revision will only cause you to panic!).

- ✓ Try not to get into discussions with fellow students just before the exam about what might come up – again this will only cause you stress.

#### Once the exam is over:

- ✓ Relax.
- ✓ Don't over analyse – you cannot change anything now!

Good  
Luck!

# Appendix – Links

## Appendix – Links

Page No.	Link	URL
04	Enter for your exam	<a href="http://www.accaglobal.com/gb/en/student/acca-qual-student-journey/exams/enter-an-exam.html">http://www.accaglobal.com/gb/en/student/acca-qual-student-journey/exams/enter-an-exam.html</a>
04	ACCA Learning Community	<a href="https://www.accallearningcommunity.com/">https://www.accallearningcommunity.com/</a>
04	Exam planner tool	<a href="http://www.accaglobal.com/gb/en/student/exam-entry-and-administration/enter-an-exam/exam-planner.html">http://www.accaglobal.com/gb/en/student/exam-entry-and-administration/enter-an-exam/exam-planner.html</a>
04	Exam resource finder	<a href="http://www.accaglobal.com/gb/en/student/exam-support-resources.html">http://www.accaglobal.com/gb/en/student/exam-support-resources.html</a>
04	Student section	<a href="http://www.accaglobal.com/gb/en/student.html">http://www.accaglobal.com/gb/en/student.html</a>
04	Approved Learning Provider(s)	<a href="http://www.accaglobal.com/gb/en/student/your-study-options/learning-providers.html">http://www.accaglobal.com/gb/en/student/your-study-options/learning-providers.html</a>
04, 11, 16	Approved Content Provider(s)	<a href="http://www.accaglobal.com/gb/en/student/your-study-options/alp-content.html">http://www.accaglobal.com/gb/en/student/your-study-options/alp-content.html</a>
07	Examinable documents	<a href="http://www.accaglobal.com/gb/en/student/exam-support-resources/fundamentals-exams-study-resources/f6/examinable-documents/uk.html">http://www.accaglobal.com/gb/en/student/exam-support-resources/fundamentals-exams-study-resources/f6/examinable-documents/uk.html</a>
07, 16, 20	Specimen exam	<a href="http://www.accaglobal.com/gb/en/student/acca-qual-student-journey/qual-resource/acca-qualification/f6/specimen-exams/uk.html">http://www.accaglobal.com/gb/en/student/acca-qual-student-journey/qual-resource/acca-qualification/f6/specimen-exams/uk.html</a>
07, 17	Examining team's guidance	<a href="http://www.accaglobal.com/gb/en/student/exam-support-resources/fundamentals-exams-study-resources/f6/examiners-reports/united-kingdom.html">http://www.accaglobal.com/gb/en/student/exam-support-resources/fundamentals-exams-study-resources/f6/examiners-reports/united-kingdom.html</a>
07, 17	Examiner's reports	<a href="http://www.accaglobal.com/gb/en/student/acca-qual-student-journey/qual-resource/acca-qualification/f6/examiners-reports/united-kingdom.html">http://www.accaglobal.com/gb/en/student/acca-qual-student-journey/qual-resource/acca-qualification/f6/examiners-reports/united-kingdom.html</a>
07, 17	Exam technique – Multiple-choice questions	<a href="http://www.accaglobal.com/gb/en/student/acca-qual-student-journey/qual-resource/acca-qualification/f4/technical-articles/mcq-dec14">http://www.accaglobal.com/gb/en/student/acca-qual-student-journey/qual-resource/acca-qualification/f4/technical-articles/mcq-dec14</a>
07, 20	Syllabus and study guide	<a href="http://www.accaglobal.com/gb/en/student/acca-qual-student-journey/qual-resource/acca-qualification/f6/syllabus-study-guide/f6-syllabus-study-guide-united-kingdom-uk.html">http://www.accaglobal.com/gb/en/student/acca-qual-student-journey/qual-resource/acca-qualification/f6/syllabus-study-guide/f6-syllabus-study-guide-united-kingdom-uk.html</a>
10	Technical articles	<a href="http://www.accaglobal.com/gb/en/student/exam-support-resources/fundamentals-exams-study-resources/f6/technical-articles.html">http://www.accaglobal.com/gb/en/student/exam-support-resources/fundamentals-exams-study-resources/f6/technical-articles.html</a>
11	PER (Practical Experience Requirement) objectives	<a href="http://www.accaglobal.com/gb/en/student/practical-experience/performance-objectives.html">http://www.accaglobal.com/gb/en/student/practical-experience/performance-objectives.html</a>
12, 13, 14, 15	Chargeable gains – part 2	<a href="http://www.accaglobal.com/gb/en/student/acca-qual-student-journey/qual-resource/acca-qualification/f6/technical-articles/gains2-2016.html">http://www.accaglobal.com/gb/en/student/acca-qual-student-journey/qual-resource/acca-qualification/f6/technical-articles/gains2-2016.html</a>
12, 13, 15	Motor cars	<a href="http://www.accaglobal.com/gb/en/student/acca-qual-student-journey/qual-resource/acca-qualification/f6/technical-articles/cars-2016.html">http://www.accaglobal.com/gb/en/student/acca-qual-student-journey/qual-resource/acca-qualification/f6/technical-articles/cars-2016.html</a>
12, 13, 15	Finance Act 2015	<a href="http://www.accaglobal.com/gb/en/student/exam-support-resources/fundamentals-exams-study-resources/f6/technical-articles/finance-act-2015.html">http://www.accaglobal.com/gb/en/student/exam-support-resources/fundamentals-exams-study-resources/f6/technical-articles/finance-act-2015.html</a>

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12, 13, 15	Chargeable gains – part 1	<a href="http://www.accaglobal.com/gb/en/student/acca-qual-student-journey/qual-resource/acca-qualification/f6/technical-articles/gains1-2016.html">http://www.accaglobal.com/gb/en/student/acca-qual-student-journey/qual-resource/acca-qualification/f6/technical-articles/gains1-2016.html</a>
12, 13, 15	Inheritance tax – part 1	<a href="http://www.accaglobal.com/gb/en/student/acca-qual-student-journey/qual-resource/acca-qualification/f6/technical-articles/iht1-2016.html">http://www.accaglobal.com/gb/en/student/acca-qual-student-journey/qual-resource/acca-qualification/f6/technical-articles/iht1-2016.html</a>
12, 13, 15	Inheritance tax – part 2	<a href="http://www.accaglobal.com/gb/en/student/acca-qual-student-journey/qual-resource/acca-qualification/f6/technical-articles/iht2-2016.html">http://www.accaglobal.com/gb/en/student/acca-qual-student-journey/qual-resource/acca-qualification/f6/technical-articles/iht2-2016.html</a>
12, 13, 15	Adjustment of profit	<a href="http://www.accaglobal.com/gb/en/student/acca-qual-student-journey/qual-resource/acca-qualification/f6/technical-articles/adjustment-of-profit.html">http://www.accaglobal.com/gb/en/student/acca-qual-student-journey/qual-resource/acca-qualification/f6/technical-articles/adjustment-of-profit.html</a>
12, 14, 15	Groups	<a href="http://www.accaglobal.com/gb/en/student/acca-qual-student-journey/qual-resource/acca-qualification/f6/technical-articles/groups-2016.html">http://www.accaglobal.com/gb/en/student/acca-qual-student-journey/qual-resource/acca-qualification/f6/technical-articles/groups-2016.html</a>
12, 14, 15	Value added tax – part 1	<a href="http://www.accaglobal.com/gb/en/student/acca-qual-student-journey/qual-resource/acca-qualification/f6/technical-articles/vat1-2016.html">http://www.accaglobal.com/gb/en/student/acca-qual-student-journey/qual-resource/acca-qualification/f6/technical-articles/vat1-2016.html</a>
12, 14, 15	Value added tax – part 2	<a href="http://www.accaglobal.com/gb/en/student/acca-qual-student-journey/qual-resource/acca-qualification/f6/technical-articles/vat2-2016.html">http://www.accaglobal.com/gb/en/student/acca-qual-student-journey/qual-resource/acca-qualification/f6/technical-articles/vat2-2016.html</a>
17	Study support video – gaining the easier marks	<a href="http://www.accaglobal.com/gb/en/student/acca-qual-student-journey/qual-resource/acca-qualification/f6/technical-articles.html#Paper-F6-(UK)">http://www.accaglobal.com/gb/en/student/acca-qual-student-journey/qual-resource/acca-qualification/f6/technical-articles.html#Paper-F6-(UK)</a>
17	Study support video – gaining the harder marks	<a href="http://www.accaglobal.com/gb/en/student/acca-qual-student-journey/qual-resource/acca-qualification/f6/technical-articles.html#Paper-F6-(UK)">http://www.accaglobal.com/gb/en/student/acca-qual-student-journey/qual-resource/acca-qualification/f6/technical-articles.html#Paper-F6-(UK)</a>
17	Study skills articles in Student Accountant	<a href="http://www.accaglobal.com/gb/en/student/sa/study-skills.html">http://www.accaglobal.com/gb/en/student/sa/study-skills.html</a>



