

Think Ahead

ACCA

Prepare to pass

A guide to help
you if you are
studying

Advanced
Taxation (UK)

P6

Prepare to pass

Welcome to your guide helping you to study for your P6 (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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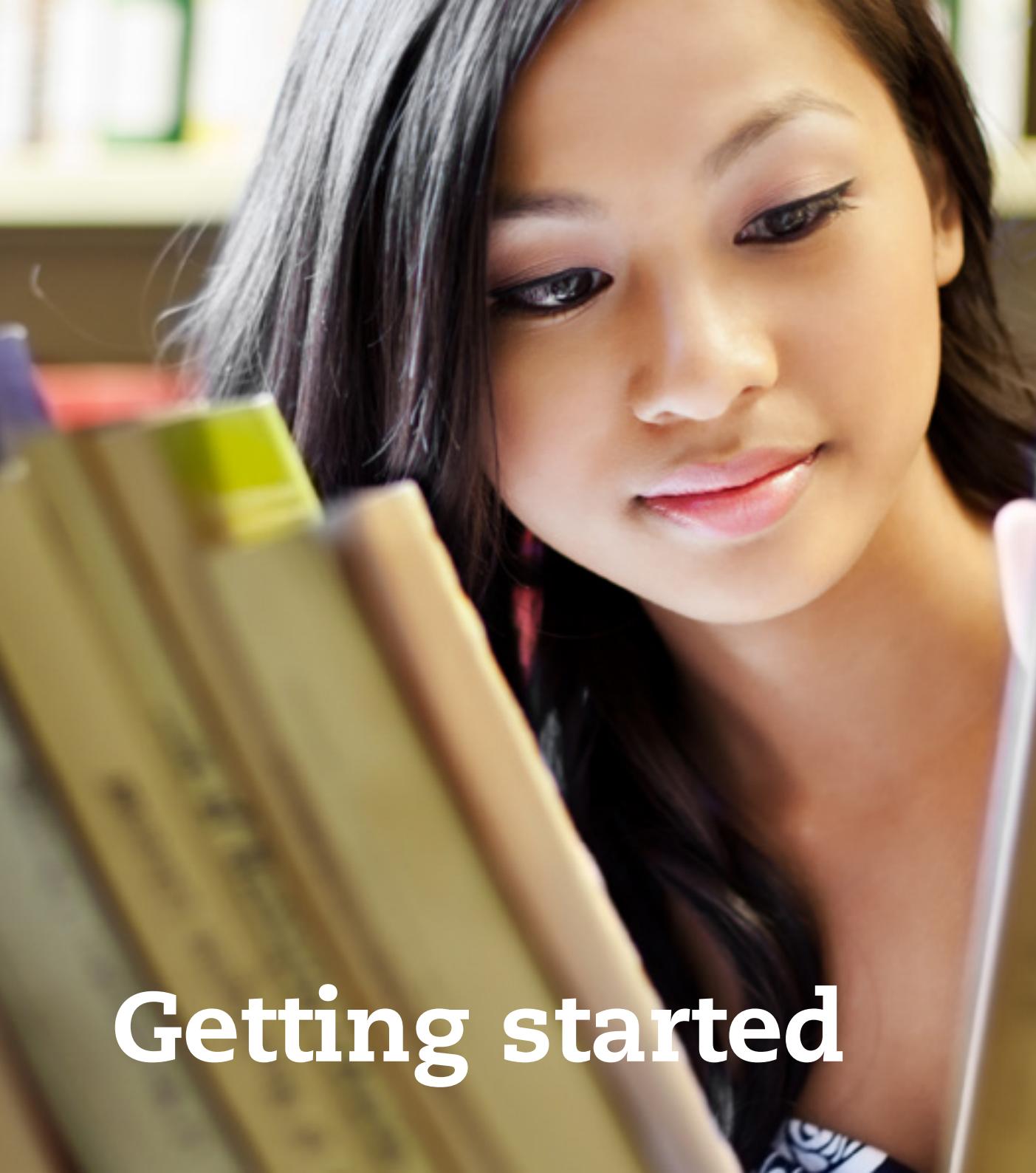
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Stages of study



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 – Tips for success



Tips for success

We strongly recommend that you buy a P6 (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.

- ✓ 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 P6

(UK) specific information as you need it.

- ✓ Consider working through the [professional skills modules](#) either before you start, or alongside your studies. These modules give you insight into professional skills that you can apply in your exam or in the workplace.

Exempt from F6 (UK)?

- ✓ Make sure you have the assumed knowledge needed from F6 (UK) for P6 (UK) (see [P6 \(UK\) syllabus and study guide](#)).
- ✓ If you feel your knowledge is lacking, consider buying a buying an F6 [Approved Content Provider](#) study text to refresh your understanding.
- ✓ Use this plan whether you intend to self-study through all the phases or mix with some tuition from an [Approved Learning Provider](#).

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.

Getting started – Draw up your study plan

	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

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

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		



Getting started – Get to know your exam

- Review the [syllabus and study guide](#) and the [examinable documents](#) for P6
 - 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
- Scan the most recent [past exam for P6 \(UK\)](#)
 - The most recent exam provides you with a clear picture of how P6 (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
- Review the [examining team's guidance](#)
 - 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 extracts from the examiner's approach article over the page
- Review the [examiner's reports](#) from the last four sittings
 - 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 P6 (UK)
- Read the exam technique articles for P6 (UK)
 - The articles – [Exam technique and fundamental technical issues - parts 1 to 4](#), [Guidance on answering Section A questions in Paper P6 \(UK\) - parts 1 to 3](#), [Improving your performance in Paper P6 \(UK\) - 5 articles](#), [Stepping up from paper F6 to paper P6 \(UK\)](#), [How to earn professional marks](#), [How to tackle exams - a marker's perspective](#) and [Passing the professional level papers](#) – will provide you with a head start in terms of knowing what to expect and how to approach exam standard questions

Getting started – What the examiner has said about P6 (UK) (extracts from the examiner's approach article)



Comments on the syllabus

P6 (UK) is directly underpinned by F6, *Taxation*. Knowledge and understanding of the technical content of F6 is therefore vital if candidates are to be successful at P6. **It is quite possible that the technical content of a P6 (UK) question could be drawn almost wholly from the F6 syllabus. However, such a question will require the analysis of information provided, and the application of technical knowledge to the situation in order to solve the problem.**

The P6 (UK) syllabus extends the coverage of income tax, corporation tax, capital gains tax and inheritance tax, as well as introducing stamp duty land tax, and stamp duty. The syllabus is very wide, as befits an optional exam at this level. New technical content is clearly identified in the *Study Guide* and will be examined regularly.



Comments on candidates' approach to the exam

It will be important that candidates think before they start to write an answer in order to identify the relevant issues, and the calculations necessary, to support their advice. In addition, they should consider whether the necessary calculations could be carried out in a particularly efficient way. For example, it may be that the client will be a higher rate taxpayer regardless of the particular strategy chosen, such that the income tax implications can be computed at the margin without the need to prepare full income tax computations. **Similarly, candidates should try to avoid producing detailed pro forma calculations (for example, of capital allowances), when a simpler working will provide the figure required.**

Section A questions may include a large number of individual requirements, as shown in Question 1 of the December 2010 exam where each sub-requirement is broken down into further requirements. Candidates must try to ensure that all the individual requirements are addressed, rather than just addressing a few in great detail.

While writing an answer, candidates must always remember who the document is for – for example, a client or a firm's files – and try to make the answer concise, practical, relevant, and helpful.



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:

- ✓ BPP Learning Media – page 12
- ✓ 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 the 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 BPP Learning Media

Chapter	Content	Quiz/Test	Questions	ACCA related resources
✓ tick the boxes below when complete				
Introduction				• Finance Act 2015
1 Principles of income tax				
2 Pensions and other tax efficient investment products				
3 Property and other investment income				
4 Employment income				
5 Employment income: additional aspects				
6 Trade profits				• Taxation of the unincorporated business (new) for paper P6 (UK) – 4 parts (including test your understanding questions) • Taxation of the unincorporated business (existing) for paper P6 (UK) – 4 parts (including test your understanding questions)
7 Capital allowances				
8 Trading losses				
9 Partnerships and limited liability partnerships				
10 Overseas aspects of income tax				• International aspects of personal taxation for paper P6 (UK) – 4 parts (including test your understanding questions)
11 Chargeable gains: an outline				• Inheritance tax and capital gains tax for paper P6 (UK) – 4 parts (including test your understanding questions)
12 Shares and securities				
13 Chargeable gains: reliefs				
14 Chargeable gains: additional aspects				• Trusts and tax for paper P6 (UK) – 4 parts (including test your understanding questions)
15 Self assessment for individuals and partnerships				
16 An introduction to inheritance tax				
17 Inheritance tax: valuation, reliefs and the death estate				• Inheritance tax and capital gains tax for paper P6 (UK) – 4 parts (including test your understanding questions)
18 Inheritance tax: additional aspects				• Trusts and tax for paper P6 (UK) – 4 parts (including test your understanding questions)
19 Stamp taxes				
20 Computing total taxable profits				
21 Chargeable gains for companies				
22 Computing corporation tax payable				

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

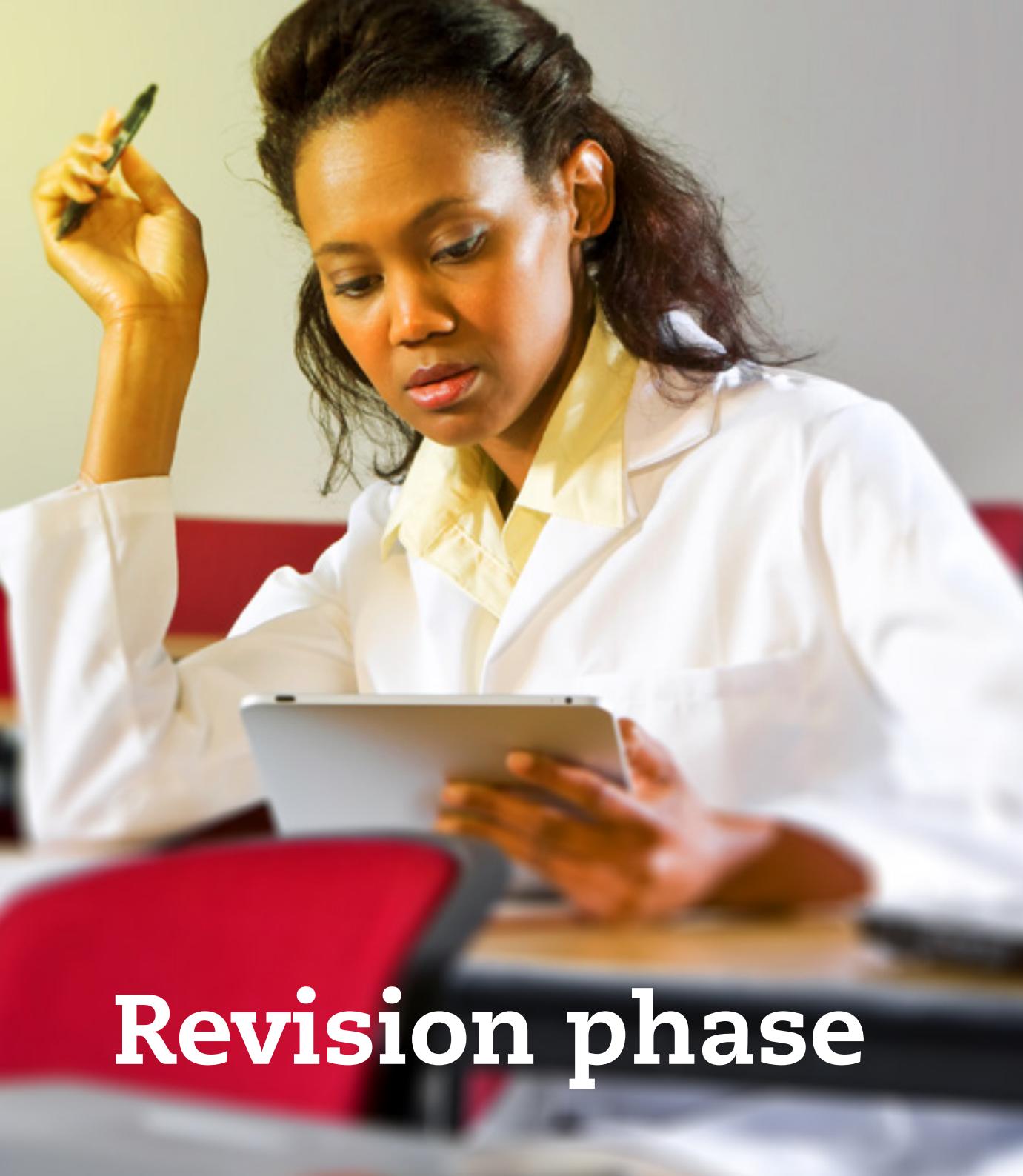
Chapter	Content	Quiz/Test	Questions	ACCA related resources
✓ tick the boxes below when complete				
23 Administration, winding up, purchase of own shares				
24 Losses and deficits on non-trading loan relationships				<ul style="list-style-type: none"> • Corporation tax for paper P6 (UK) – 4 parts (including test your understanding questions)
25 Close companies and investment companies				<ul style="list-style-type: none"> • Corporation tax for paper P6 (UK) – 4 parts (including test your understanding questions)
26 Groups and consortia				<ul style="list-style-type: none"> • Corporation tax for paper P6 (UK) – 4 parts (including test your understanding questions) • Corporation tax – groups and chargeable gains for paper P6 (UK) – 4 parts (including test your understanding questions) • Corporation tax – group relief for paper P6 (UK) (including test your understanding questions)
27 Overseas aspects of corporate tax				
28 Value added tax 1				
29 Value added tax 2				
30 Impact of taxes and tax planning				

Learning phase – Control sheet for Kaplan Publishing

Chapter	Content	Quiz/Test	Questions	ACCA related resources
✓ tick the boxes below when complete				
Introduction				• Finance Act 2015
1 Income tax: computation				
2 Employment income and related NIC				
3 Property and investment income				
4 Pensions				
5 Income tax planning				
6 CGT: computations and stamp duty land tax				
7 CGT: variations to computations				
8 CGT: shares and securities for individuals and stamp duty				
9 CGT: reliefs for individuals				
10 Overseas aspects of income tax and capital gains tax				• International aspects of personal taxation for paper P6 (UK) – 4 parts (including test your understanding questions)
11 An introduction to inheritance tax				
12 IHT: special valuation rules, reliefs, and the death estate				
13 IHT: overseas, administration and tax planning				• Inheritance tax and capital gains tax for paper P6 (UK) – 4 parts (including test your understanding questions)
14 The taxation of trusts				• Trusts and tax for paper P6 (UK) – 4 parts (including test your understanding questions)
15 Personal financial management				
16 Ethics and personal tax administration				
17 New and ongoing unincorporated businesses				• Taxation of the unincorporated business (new) for paper P6 (UK) – 4 parts (including test your understanding questions) • Taxation of the unincorporated business (existing) for paper P6 (UK) – 4 parts (including test your understanding questions)
18 Cessation of an unincorporated business				
19 Partnerships: income tax and capital gains tax				
20 VAT: outlie				

Learning phase – Control sheet for Kaplan Publishing (continued)

Chapter	Content	Quiz/Test	Questions	ACCA related resources
✓ tick the boxes below when complete				
21 VAT: administration and overseas aspects				
22 Corporation tax: computations and administration				
23 Calculation of corporation tax: income and gains				
24 Corporation tax losses				
25 Business financial management				
26 Family companies and related planning scenarios				
27 Groups and consortia				
28 Overseas aspects of corporation tax				
29 Planning for companies				<ul style="list-style-type: none"> • Corporation tax for paper P6 (UK) – 4 parts (including test your understanding questions) • Corporation tax – groups and chargeable gains for paper P6 (UK) – 4 parts (including test your understanding questions) • Corporation tax – group relief for paper P6 (UK) – 4 parts (including test your understanding questions)



Revision phase

GETTING
STARTED

LEARNING
PHASE

REVISION
PHASE

FINAL
PREPARATION

THE EXAM

APPENDIX
– LINKS

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 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.

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 – [Capital Gains Tax](#) and [Professional marks - the difference between a pass and a fail](#) to better prepare you for questions in the real exam
- Read the exam technique articles – [Exam technique and fundamental technical issues](#) - parts 1 to 4, [Guidance on answering Section A questions in Paper P6 \(UK\)](#) - parts 1 to 3, [Improving your performance in Paper P6 \(UK\)](#) - 5 articles, [Stepping up from paper F6 to paper P6 \(UK\)](#), [How to earn professional marks](#), [How to tackle exams - a marker's perspective](#) and [Passing the professional level papers](#) 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 P6 (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.
- ✓ Don't forget there are [professional skills modules](#) which you might find useful in giving you some practical guidance when answering questions.

Revision phase – What the examiner has said about P6 (UK) (extract from the December 2015 examiner's report)



Comments on Question 3:

This question concerned the corporation tax implications of selling an intangible asset and carrying on a business overseas. It was in three main parts...

The second part of the question concerned the operation of a business outside the UK. Candidates had to explain the UK corporation tax implications of trading from a permanent establishment based outside the UK and consider whether it would be beneficial to elect to exempt the profits of the permanent establishment from UK corporation tax.

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.

Although almost all candidates were aware that double tax relief would be the lower of the UK tax on the overseas profits and the overseas tax on the overseas profits, very few were able to recognise that, because the overseas rate of tax exceeded the UK rate, there would be no UK corporation tax payable after the deduction of double tax relief. Again, **it was necessary for candidates to stop and think in order to identify this point**, and it was important as it meant that electing to exempt the profits from UK corporation tax would not result in a tax saving.

There were three particular implications of making the election that all candidates should have stated:

- 1) it would apply to losses as well as profits;
- 2) it would apply to all future permanent establishments; and
- 3) it is irrevocable.

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**.





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 P6 (UK)

The exam consists of two sections:

Section A consists of two compulsory questions. Question 1 has 35 marks, including 4 professional marks, and question 2 has 25 marks.

Section B consists of three 20-mark questions, two of which must be answered.

Questions will be scenario based and will normally involve consideration of more than one tax, together with some elements of planning and the interaction of taxes. Computations will normally only be required in support of explanations or advice and not in isolation.

The examination is a three hour 15 minutes paper. Tax rates, allowances and information on certain reliefs will be given in the examination paper.



An extract from the P6 (UK) June 2015 exam marking guide

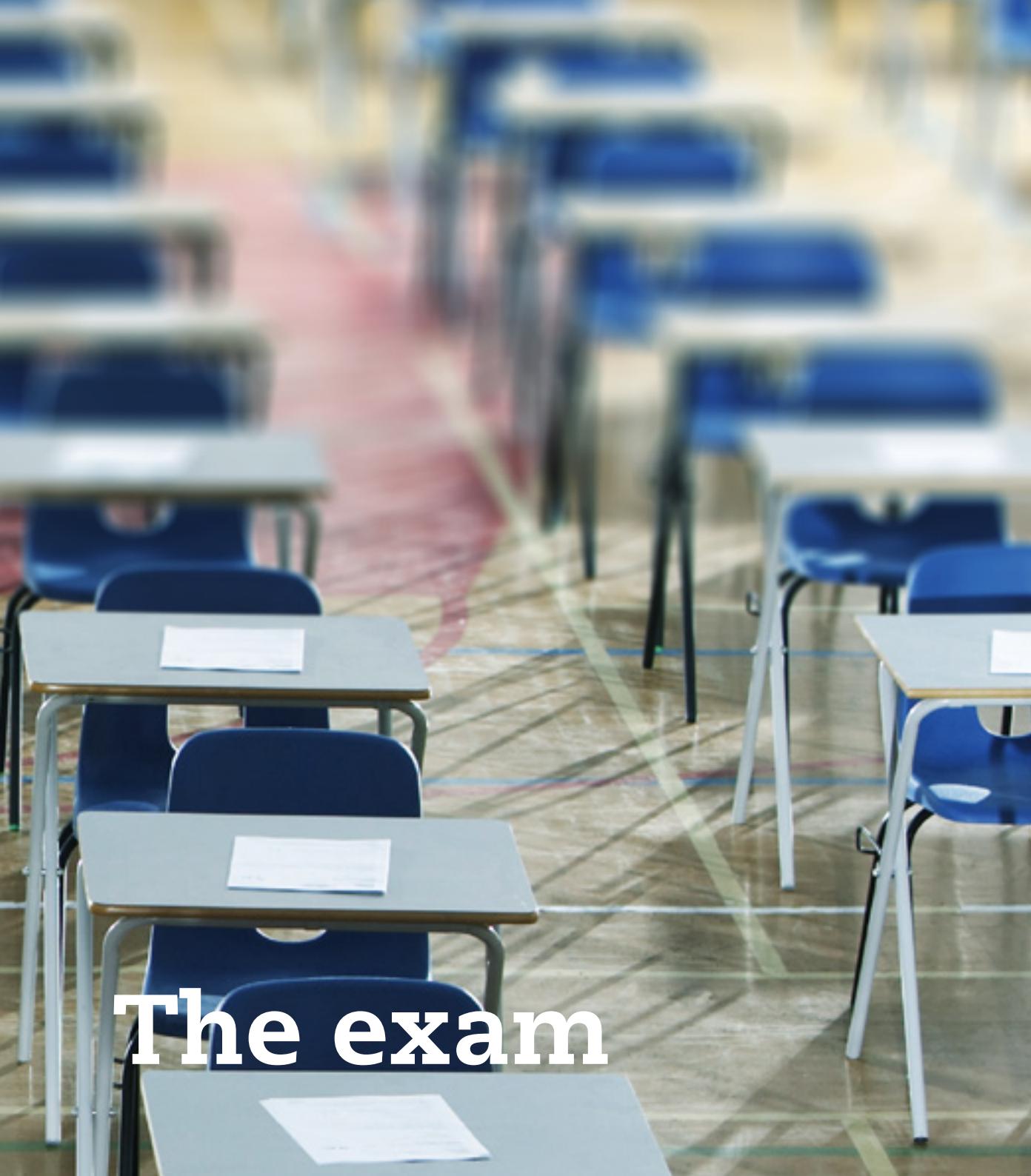
Question 3	Available	Max
(a) Close company Purchase of new computer for Jed	1	
Transfer of existing computer to Jed	2.5	
Conclusion	3.5	
	0.5	
	<u>7.5</u>	7
(b) Treatment of interest received	1.5	
Conditions for income tax deduction	2.5	
Conclusion re Siglio	0.5	
	<u>4.5</u>	4
(c) (i) <i>De minimis</i> Test 1	2	
<i>De minimis</i> Test 2	2	
Conclusion	0.5	
	<u>4.5</u>	4
(ii) Annual test – conditions – Application to Nocturne	2	
– Implications	1	
	3	
	<u>6</u>	5
Total	20	



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 most recent [past exam for P6 \(UK\)](#) 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).

- ✓ 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.
- ✓ 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!).

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	http://www.accaglobal.com/gb/en/student/acca-qual-student-journey/exams/enter-an-exam.html
04	ACCA Learning Community	https://www.accalearningcommunity.com/
04	Exam planner tool	http://www.accaglobal.com/gb/en/student/exam-entry-and-administration/enter-an-exam/exam-planner.html
04	Exam resource finder	http://www.accaglobal.com/gb/en/student/exam-support-resources.html
04	Student section	http://www.accaglobal.com/gb/en/student.html
04	Approved Learning Provider(s)	http://www.accaglobal.com/gb/en/student/your-study-options/learning-providers.html
04, 07, 21	Syllabus and study guide	http://www.accaglobal.com/gb/en/student/exam-support-resources/professional-exams-study-resources/p6/syllabus-study-guide/p6-syllabus-and-study-guide-united-kingdom-uk.html
04, 11, 17	Approved Content Provider(s)	http://www.accaglobal.com/gb/en/student/your-study-options/alp-content.html
04, 18	Professional skills modules	http://studentvirtuallearn.accaglobal.com/index.php
07	Examinable documents	http://www.accaglobal.com/gb/en/student/exam-support-resources/professional-exams-study-resources/p6/examinable-documents/p6-syllabus-and-study-guide-ireland-irl7.html
07, 17, 21	Past exam for P6 (UK)	http://www.accaglobal.com/gb/en/student/exam-support-resources/professional-exams-study-resources/p6/past-exam-papers/uk.html
07, 18	Examining team's guidance	http://www.accaglobal.com/gb/en/student/exam-support-resources/professional-exams-study-resources/p6/examiners-reports/uk.html
07, 18	Examiner's reports	http://www.accaglobal.com/gb/en/student/exam-support-resources/professional-exams-study-resources/p6/examiners-reports/uk.html
07, 18	Exam technique article: Exam technique and fundamental technical issues parts 1 to 4	http://www.accaglobal.com/gb/en/student/exam-support-resources/professional-exams-study-resources/p6/technical-articles/exam-technique-and-fundamental-technical-issues-for-paper-p6-uk.html
07, 18	Exam technique article: Guidance on answering section A questions parts 1 to 3	http://www.accaglobal.com/gb/en/student/exam-support-resources/professional-exams-study-resources/p6/technical-articles/guidance-on-answering-section-a-questions-in-paper-p6-uk.html
07, 18	Exam technique article: Improving your performance in Paper P6 (UK) (5 articles)	http://www.accaglobal.com/gb/en/student/exam-support-resources/professional-exams-study-resources/p6/technical-articles/performance_p6uk2015_1.html
07, 18	Exam technique article: Stepping up from paper F6 to paper P6	http://www.accaglobal.com/gb/en/student/exam-support-resources/professional-exams-study-resources/p6/technical-articles/stepping-up-from-paper-f6-uk--to-paper-p6-uk-.html
07, 18	Exam technique article: How to earn professional marks	http://www.accaglobal.com/gb/en/student/exam-support-resources/professional-exams-study-resources/p1/technical-articles/professional-marks.html
07, 18	Exam technique article: How to tackle exams – a marker's perspective	http://www.accaglobal.com/gb/en/student/exam-support-resources/professional-exams-study-resources/p1/technical-articles/tackling-exams.html
07, 18	Exam technique article: Passing the professional level papers	http://www.accaglobal.com/gb/en/student/exam-support-resources/professional-exams-study-resources/p1/technical-articles/passing-the-professional-level-papers.html

Appendix – Links

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10	Technical articles	http://www.accaglobal.com/gb/en/student/exam-support-resources/professional-exams-study-resources/p6/technical-articles.htm
11	PER (Practical Experience Requirement) objectives	http://www.accaglobal.com/gb/en/student/practical-experience/performance-objectives.html
12, 14	Finance Act 2015	http://www.accaglobal.com/gb/en/student/exam-support-resources/professional-exams-study-resources/p6/technical-articles/finance-act-2015.html
12, 14	Inheritance tax and capital gains tax for paper P6 (UK) – 4 parts (including test your understanding questions)	http://www.accaglobal.com/gb/en/student/exam-support-resources/professional-exams-study-resources/p6/technical-articles/ihtcgt-2016-1.html
12, 14	International aspects of personal taxation for paper P6 (UK) – 4 parts (including test your understanding questions)	http://www.accaglobal.com/gb/en/student/exam-support-resources/professional-exams-study-resources/p6/technical-articles/intrav2016-1.html
12, 14	Taxation of the unincorporated business (new) for paper P6 (UK) – 4 parts (including test your understanding questions)	http://www.accaglobal.com/gb/en/student/exam-support-resources/professional-exams-study-resources/p6/technical-articles/taxunicorbus-new2016-1.html
12, 14	Taxation of the unincorporated business (existing) for paper P6 (UK) – 4 parts (including test your understanding questions)	http://www.accaglobal.com/gb/en/student/exam-support-resources/professional-exams-study-resources/p6/technical-articles/taxunicorbus-existing2016-1.html
12, 14	Trusts and tax for paper P6 (UK) – 4 parts (including test your understanding questions)	http://www.accaglobal.com/gb/en/student/exam-support-resources/professional-exams-study-resources/p6/technical-articles/trusttax-2016-1.html
13, 14	Corporation tax for paper P6 (UK) – 4 parts (including test your understanding questions)	http://www.accaglobal.com/gb/en/student/exam-support-resources/professional-exams-study-resources/p6/technical-articles/corptax2016-1.html
13, 15	Corporation tax – groups and chargeable gains for paper P6 (UK) – 4 parts (including test your understanding questions)	http://www.accaglobal.com/gb/en/student/exam-support-resources/professional-exams-study-resources/p6/technical-articles/gains2016-1.html
13, 15	Corporation tax – group relief for paper P6 (UK) – 4 parts (including test your understanding questions)	http://www.accaglobal.com/gb/en/student/exam-support-resources/professional-exams-study-resources/p6/technical-articles/relief2016-1.html
18	Study skills articles in Student Accountant	http://www.accaglobal.com/gb/en/student/sa/study-skills.html
18	Study support video: Capital Gains Tax	http://www.accaglobal.com/gb/en/student/exam-support-resources/professional-exams-study-resources/p6/technical-articles.html
18	Study support video: Professional marks - the difference between a pass and a fail	http://www.accaglobal.com/gb/en/student/exam-support-resources/professional-exams-study-resources/p6/technical-articles.html

