EXAMINABLE DOCUMENTS - JUNE AND DECEMBER 2014

Papers F6 (UK) Taxation and P6 (UK) Advanced Taxation

The following notes refer to Papers F6 (UK) and P6 (UK) only. Guidance for other variant papers – where available – is published on the ACCA website.

Legislation which received Royal Assent on or before 30 September annually will be assessed in the examination sessions being held in the following calendar year. Therefore, examinations in June and December 2014 will be assessed on legislation which received Royal Assent on or before 30 September 2013.

Finance Act

The latest Finance Act which will be examined in Papers F6 (UK) and P6 (UK) at the June and December 2014 sessions is the Finance Act 2013.

With regard to prospective legislation where, for example, provisions included in the Finance Act will only take effect at some date in the future, such legislation will not normally be examined until such time as it actually takes effect. The same rule applies to the effective date of the provisions of an Act introduced by statutory instrument.

Articles

The following relevant articles have been published in *Student Accountant* and are also available on the ACCA website:

F6 (UK):

- Finance Act 2013
- Examiner's approach to Paper F6 (UK)
- Adjustment of profit questions

The following articles are updated each year for changes in the Finance Act

- Inheritance tax (Parts 1 & 2)
- Chargeable gains (Parts 1 & 2)
- Value added tax (Parts 1 & 2)
- Groups
- Benefits
- Motor cars

P6 (UK):

- Finance Act 2013
- Examiner's approach to Paper P6 (UK)
- Stepping up from Paper F6 to Paper P6
- Guidance on answering Section A questions in Paper P6 (UK)
- Improving your performance in Paper P6 (UK)
- Exam technique and fundamental technical issues for Paper P6 (UK)

The following articles are updated each year for changes in the Finance Act

- Trusts and tax for P6 (UK)
- Inheritance tax and capital gains tax for P6 (UK)
- International aspects of personal taxation for P6 (UK)
- Corporation tax for P6 (UK) in 4 parts
- Corporation tax– group relief for P6 (UK)
- Corporation tax groups and chargeable gains for P6 (UK) in 4 parts
- Taxation of the unincorporated business the new business
- Taxation of the unincorporated business the existing business

Supplementary Instructions and Tax Rates and Allowances

The following supplementary instructions and tax rates and allowances will be reproduced in the exam paper in the June and December 2014 exams. The tick (✓) indicates whether this information is included, and therefore examinable, in Paper F6 (UK) and Paper P6 (UK). In addition, other specific information necessary for candidates to answer individual questions will be given as part of the question.

	LEMENTARY INSTRUC	CTIONS			F6	P6
1.	You should assume that the tax rates and allowances for the tax year 2013/14 and for the financial year to 31 March 2014 will continue to apply for the foreseeable future unless you are instructed otherwise.				1	
2.		orkings need only be made to the nearest \pounds .			✓	✓
3.	All apportionments	should be made to the nearest month.			✓	✓
4.	All workings should	d be shown.			✓	✓
Incom	ne tax					
	r rate onal rate	£1 - £32,010	ormal ates % 20 40 45 irst £2,	Dividend rates % 10 32.5 37.5 790 of taxable income.	•	•
Person	nal allowances					
1 01301	nar unovarioes			£	1	1
Persor	nal allowance			£	*	_
	on or after 6 April 1948	3		9,440		
	between 6 April 1938 a	and 5 April 1948		10,500		
Born b	before 6 April 1938			10,660		
	!!!4					
	ne limit nal allowance			100,000		
	nal allowance (born bet	ore 6 April 1948)		26,100		
1 01301	nai allowance (boill bei	ore o April 1540)		20,100		
Reside	ence status					
	s in UK	Previously resident	Not	previously resident	√	✓
	than 16	Automatically not resident		omatically not resident		
Less	s tilali 10	Automatically not resident	Aut	ornationly not rootable		
	:o 45	Resident if 4 UK ties (or more)		omatically not resident		
16 t			Aut			
16 to	o 45	Resident if 4 UK ties (or more) Resident if 3 UK ties (or more) Resident if 2 UK ties (or more)	Aut Res	omatically not resident sident if 4 UK ties sident if 3 UK ties (or more)		
16 to 46 to 91 to	:o 45 :o 90	Resident if 4 UK ties (or more) Resident if 3 UK ties (or more) Resident if 2 UK ties (or more) Resident if 1 UK tie (or more)	Aut Res	omatically not resident sident if 4 UK ties		
16 to 46 to 91 to 121	to 45 to 90 to 120	Resident if 4 UK ties (or more) Resident if 3 UK ties (or more) Resident if 2 UK ties (or more)	Aut Res Res	omatically not resident sident if 4 UK ties sident if 3 UK ties (or more)		
16 to 46 to 91 to 121 183	to 45 to 90 to 120 to 182 or more	Resident if 4 UK ties (or more) Resident if 3 UK ties (or more) Resident if 2 UK ties (or more) Resident if 1 UK tie (or more) Automatically resident	Aut Res Res	omatically not resident sident if 4 UK ties sident if 3 UK ties (or more) sident if 2 UK ties (or more)		
16 to 46 to 91 to 121 183	to 45 to 90 to 120 to 182 or more benefit income tax cha	Resident if 4 UK ties (or more) Resident if 3 UK ties (or more) Resident if 2 UK ties (or more) Resident if 1 UK tie (or more) Automatically resident	Aut Res Res Aut	omatically not resident sident if 4 UK ties sident if 3 UK ties (or more) sident if 2 UK ties (or more) omatically resident		
16 to 46 to 91 to 121 183 Child	to 45 to 90 to 120 to 182 or more benefit income tax cha e income is between £5	Resident if 4 UK ties (or more) Resident if 3 UK ties (or more) Resident if 2 UK ties (or more) Resident if 1 UK tie (or more) Automatically resident rge 60,000 and £60,000, the charge is 1% of the	Aut Res Res Aut	omatically not resident sident if 4 UK ties sident if 3 UK ties (or more) sident if 2 UK ties (or more) omatically resident	√	✓
16 to 46 to 91 to 121 183 Child	to 45 to 90 to 120 to 182 or more benefit income tax cha	Resident if 4 UK ties (or more) Resident if 3 UK ties (or more) Resident if 2 UK ties (or more) Resident if 1 UK tie (or more) Automatically resident rge 60,000 and £60,000, the charge is 1% of the	Aut Res Res Aut	omatically not resident sident if 4 UK ties sident if 3 UK ties (or more) sident if 2 UK ties (or more) omatically resident	√	✓
16 t 46 t 91 t 121 183 Child Where every:	to 45 to 90 to 120 to 182 or more benefit income tax cha e income is between £5 £100 of income over £	Resident if 4 UK ties (or more) Resident if 3 UK ties (or more) Resident if 2 UK ties (or more) Resident if 1 UK tie (or more) Automatically resident rge 50,000 and £60,000, the charge is 1% of the	Aut Res Res Aut	omatically not resident sident if 4 UK ties sident if 3 UK ties (or more) sident if 2 UK ties (or more) omatically resident	✓	✓
16 t 46 t 91 t 121 183 Child Where every:	to 45 to 90 to 120 to 182 or more benefit income tax cha e income is between £5 £100 of income over £	Resident if 4 UK ties (or more) Resident if 3 UK ties (or more) Resident if 2 UK ties (or more) Resident if 1 UK tie (or more) Automatically resident rge 60,000 and £60,000, the charge is 1% of the	Aut Res Res Aut	omatically not resident sident if 4 UK ties sident if 3 UK ties (or more) sident if 2 UK ties (or more) omatically resident	✓ ✓ ✓	✓ ✓ ✓
16 to 46 to 91 to 121 183 Child Where every:	to 45 to 90 to 120 to 182 or more benefit income tax cha e income is between £5 £100 of income over £ enefit percentage elevant base level of CC	Resident if 4 UK ties (or more) Resident if 3 UK ties (or more) Resident if 2 UK ties (or more) Resident if 1 UK tie (or more) Automatically resident rge 50,000 and £60,000, the charge is 1% of the	Aut Res Res Aut	omatically not resident sident if 4 UK ties sident if 3 UK ties (or more) sident if 2 UK ties (or more) omatically resident		✓ ✓ ✓
16 to 46 to 91 to 121 183 Child Where every: Car be The re	to 45 to 90 to 120 to 182 or more benefit income tax cha e income is between £5 £100 of income over £ enefit percentage elevant base level of CC ercentage rates applying	Resident if 4 UK ties (or more) Resident if 3 UK ties (or more) Resident if 2 UK ties (or more) Resident if 1 UK tie (or more) Automatically resident rge 50,000 and £60,000, the charge is 1% of the 50,000 2 emissions is 95 grams per kilometre. g to petrol cars with CO ₂ emissions up to this	Aut Res Res Aut	omatically not resident sident if 4 UK ties sident if 3 UK ties (or more) sident if 2 UK ties (or more) omatically resident		✓ ✓ ✓
16 to 46 to 91 to 121 183 Child Where every: Car be The re The per 75 gra	to 45 to 90 to 120 to 182 or more benefit income tax cha e income is between £5 £100 of income over £ enefit percentage elevant base level of CC	Resident if 4 UK ties (or more) Resident if 3 UK ties (or more) Resident if 2 UK ties (or more) Resident if 1 UK tie (or more) Automatically resident rge 50,000 and £60,000, the charge is 1% of the 50,000 2 emissions is 95 grams per kilometre. g to petrol cars with CO ₂ emissions up to this	Aut Res Res Aut	omatically not resident sident if 4 UK ties sident if 3 UK ties (or more) sident if 2 UK ties (or more) omatically resident int of child benefit received for		✓ ✓ ✓

				1	
Car fuel benefit					
The base figure for calculating the car fuel benefit is £21,100. Individual savings accounts (ISAs) The overall investment limit is £11,520, of which £5,760 can be invested in a cash ISA.					✓
					✓
Pension scheme limits					
Annual allowance			£50,000	√	1
Lifetime allowance			£1,500,000		1
The maximum contribution that can quali	fy for tax relief without any	earnings is £3,60	0	✓	✓
Authorised mileage allowances: cars					
Up to 10,000 miles			45p	✓	✓
Over 10,000 miles			25p		
Capital allowances: rates of allowance					
Plant and machinery			%	✓	✓
Main pool			18		
Special rate pool			8		
Motor cars New cars with CO ₂ emissions up to 95 gr	rams ner kilometro		100		
CO_2 emissions between 96 and 130 gran			18		
CO ₂ emissions over 130 grams per kilom			8		
Annual investment allowance					
First £250,000 of expenditure (since 1 J	anuary 2013)		100		
Cap on income tax reliefs					
Unless otherwise restricted, reliefs are ca	pped at the higher of £50,0	00 or 25% of inco	ome.	✓	✓
Corporation tax					
Financial year	2011	2012	2013	✓	✓
Small companies rate	20%	20%	20%		
Main rate	26%	24%	23%		
Lower limit	£300,000	£300,000	£300,000		
Upper limit	£1,500,000		£1,500,000		
Standard fraction	3/200	1/100	3/400		
Marginal relief					
Standard fraction x (U $-$ A) x N/A				✓	✓
Patent box – deduction from net patent p	rofit				
Net patent profit x ((main rate – 10%)/ma	ain rate)				✓
Value added tax (VAT)					
Standard rate			20%	✓	✓
Registration limit			£79,000		
Deregistration limit			£77,000		
Inharitanea tay, tay ratas					
Inheritance tax: tax rates				✓	
£1 – £325,000			Nil		
			40%		
			200/		
Excess — Death rate — Lifetime rate			20%		
 Lifetime rate 	es		20%		
Lifetime rate Inheritance tax: nil rate bands and tax rate	es		£		✓
Lifetime rate Inheritance tax: nil rate bands and tax rate 6 April 2013 to 5 April 2014	res		£ 325,000		✓
- Lifetime rate Inheritance tax: nil rate bands and tax rat 6 April 2013 to 5 April 2014 6 April 2012 to 5 April 2013	res		£ 325,000 325,000		✓
- Lifetime rate Inheritance tax: nil rate bands and tax rat 6 April 2013 to 5 April 2014 6 April 2012 to 5 April 2013 6 April 2011 to 5 April 2012	res		£ 325,000 325,000 325,000		✓
- Lifetime rate Inheritance tax: nil rate bands and tax rat 6 April 2013 to 5 April 2014 6 April 2012 to 5 April 2013 6 April 2011 to 5 April 2012 6 April 2010 to 5 April 2011	res		£ 325,000 325,000 325,000 325,000		✓
- Lifetime rate Inheritance tax: nil rate bands and tax rat 6 April 2013 to 5 April 2014 6 April 2012 to 5 April 2013 6 April 2011 to 5 April 2012	res		£ 325,000 325,000 325,000		✓

6 April 2006 to 5 April 2007 6 April 2005 to 5 April 2006 6 April 2005 to 5 April 2006 6 April 2005 to 5 April 2006 6 April 2005 to 5 April 2003 6 April 2002 to 5 April 2003 6 April 2003 to 5 April 2003 6 April 2003 to 5 April 2003 6 April 2003 to 5 April 2000 8 April 2005 to 5 April 2000 to 5 April 2005 to 5 April 20					
6 April 2004 to 5 April 2005 6 April 2003 to 5 April 2004 6 April 2003 to 5 April 2004 6 April 2002 to 5 April 2003 6 April 2000 to 5 April 2002 6 April 2000 to 5 April 2000 6 April 2000 to 5 April 2000 6 April 2000 to 5 April 2000 7 April 2000 to 5 April 2000 8 April 2000 to 6 April 2000 to 6 April 2000 8 April 2000 to 6 April 2000 t					
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6 April 2002 to 5 April 2003 6 April 2002 2 42,000 6 April 2001 to 5 April 2002 2 42,000 6 April 2001 to 5 April 2001 2 33,000 6 April 2000 to 5 April 2000 2 33,000 8 April 2000 5 April 2000 2 33,000 8 April 2000 5 April 2000 2 33,000 8 April 2000 5 April 2000 8 April 2000 6 A					
6 April 2001 to 5 April 2002 6 April 2001 to 5 April 2001 6 April 1999 to 5 April 2000 8 April 2000 to 5 April 2000 to 5 April 2000 8 April 2000 to 5 April 2000 to 5 April 2000 8 April 2000 to 5 April 2000 to 5 April 2000 8 April 2000 to 5					
6 April 2000 to 5 April 2001 April 2090 to 5 April 2001 Rate of tax on excess over nil rate band - Lifetime rate - Death rate - Death rate - Death rate					
SApril 1999 to 5 April 2000 Call 1,000					
Rate of tax on excess over nil rate band					
Inheritance tax: taper relief	6 April 1999 to 5 April 20	000	231,000		
Years before death:	Rate of tax on excess over				
Years before death:	Inheritance tax: taper relie	ıf			
Performance			Percentage	1	1
Over 3 but less than 4 years 20 Over 4 but less than 5 years 60 Over 5 but less than 6 years 60 Over 6 but less than 7 years 80 Capital gains tax Rates of tax – Lower rate — Higher rate 18% — Higher rate — Higher rate 28% — Higher rate Annual exempt amount £10,900 Entrepreneurs' relief – Lifetime limit — Rate of tax 10% National insurance contributions (not contracted out rates) \$ V \$\frac{2}{8}\frac{2}{8}\frac{1}{8}\frac{2}{8}\frac{1}{8}\frac{1}{8}\frac{1}{9}\frac{2}{9}\frac{1}{8}\frac{1}{8}\frac{1}{9}\frac{1}{9}\frac{1}{9}\frac{1}{8}\frac{1}{8}\frac{1}{9}\frac{1}{8}\frac{1}{8}\frac{1}{1}\frac{1}{9}\frac{1}{9}\frac{1}{8}\frac{1}{1}\frac{1}{9}\frac{1}{9}\frac{1}{9}\frac{1}{8}\frac{1}{8}\frac{1}{1}\frac{1}{9}\frac{1}{9}\frac{1}{9}\frac{1}{1}\frac{1}{9}\frac{1}{9}\frac{1}{9}\frac{1}{9}\frac{1}{9}\frac{1}{9}\frac{1}{9}\frac{1}{9}\frac{1}{9}\frac{1}{9}\frac{1}{9}\frac{1}{9}\frac{1}{9}\frac{1}{9}\frac{1}{9}\frac{1}{9}\frac{1}{9}\frac{1}{9}\frac{1}{1}\frac{1}{9}\fr					
Over 4 but less than 5 years 40 Over 5 but less than 6 years 60 Over 6 but less than 7 years 80 Capital gains tax Rates of tax – Lower rate – Higher rate – Higher rate – Higher rate Annual exempt amount Entrepreneurs' relief – Lifetime limit – Rate of tax £10,000,000 Interpreneurs' relief – Lifetime limit – Rate of tax £10,000,000 National insurance contributions (not contracted out rates) % V \$\frac{8}{2}\$, \$\frac{1}{2}\$, \$\frac{1}\$, \$\f			%		
Over 4 but less than 5 years 40 Over 5 but less than 6 years 60 Over 6 but less than 7 years 80 Capital gains tax Rates of tax – Lower rate – Higher rate Annual exempt amount Entrepreneurs' relief – Lifetime limit – Rate of tax £10,900 Entrepreneurs' relief – Lifetime limit – Rate of tax £10,000,000 Interpreneurs' relief – Lifetime limit – Rate of tax £1,7755 per year National insurance contributions (not contracted out rates) % V £7,765 – £41,450 per year Nil £7,765 – £41,450 per year 12.0 £41,451 and above per year £1 and above per year 13.8 13.8 Class 1 Employer £1 – £7,755 per year Nil £5,725 Class 2 £2.70 per week Small earnings exception limit £5,725 Class 4 £1 – £7,755 per year Nil £7,756 – £41,450 per year 9.0 £41,451 and above per year 2.0 2.0 Rates of interest (assumed) Official rate of interest (assumed) Official rate of interest on overpaid tax 3.0% <t< td=""><td>Over 3 but less than 4 year</td><td>ars</td><td>20</td><td></td><td></td></t<>	Over 3 but less than 4 year	ars	20		
Over 6 but less than 6 years 60 Over 6 but less than 7 years 80 Capital gains tax Rates of tax – Lower rate — Higher rate — Higher rate — Higher rate — Higher rate — Same and the sempt amount — Rate of tax 110,900 Entrepreneurs' relief – Lifetime limit — Rate of tax £10,900 National insurance contributions (not contracted out rates) % V ✓ Value = National insurance contributions (not contracted out rates) % Value = National insurance contributions (not contracted out rates) Nil Class 1 Employee £1 – £7,755 per year Nil £7,755 – £41,451 and above per year 12.0 Class 1 Employer £1 – £7,696 per year Nil £1 – £7,696 per year 13.8 Class 2 £2.70 per week Small earnings exception limit £5,725 Class 4 £1 – £7,755 per year Nil £7,755 – £41,450 per year 9.0 4.0 £7,756 – £41,450 per year 9.0 4.0 £7,756 – £41,450 per year 9.0 4.0 £7,756 – £41,450 per year 9.0 4.0 <			40		
Capital gains tax Rates of tax – Lower rate — Higher rate — Higher rate — Annual exempt amount Entrepreneurs' relief – Lifetime limit — Rate of tax £10,900 — £10,000,000 — £10,000,000 — £10,000,000 — £10,000,000 — £250,000 — £250,000 — £1 — £7,755 per year Mill £7,756 — £41,450 per year £41,451 and above per year 2.0 National insurance contributions (not contracted out rates) ✓			60		
Rates of tax — Lower rate — Higher rate — Higher rate — Higher rate — Higher rate — Rate of tax — Rate of interest (assumed) — Rate of interest on underpaid tax — Part of tax — Part of tax			80		
Rates of tax — Lower rate — Higher rate — Higher rate — Higher rate — Higher rate — Rate of tax — Rate of interest (assumed) — Rate of interest on underpaid tax — Part of tax — Part of tax	Canital gains tay			-	-
Rates of tax – Lower rate — Higher rate Annual exempt amount Entrepreneurs' relief – Lifetime limit £10,000,000	oapitai gailis tax			1	1
- Higher rate Annual exempt amount Entrepreneurs' relief − Lifetime limit − Rate of tax National insurance contributions (not contracted out rates)	Rates of tax – Lower rate		18%	•	•
Annual exempt amount Entrepreneurs' relief − Lifetime limit − Rate of tax Rate of tax Rate of tax Rate of tax					
Entrepreneurs' relief — Lifettime limit — Rate of tax	_				
National insurance contributions (not contracted out rates)		time limit			
Class 1 Employee £1 − £7,755 per year Nil £7,756 − £41,450 per year £1.2.0 £41,451 and above per year 2.0 Class 1 Employer £1 − £7,696 per year Nil £7,697 and above per year 13.8 Class 1A 13.8 Class 2 £2.70 per week Small earnings exception limit £5,725 Class 4 £1 − £7,755 per year Nil £7,756 − £41,450 per year 9.0 £41,451 and above per year 2.0 Rates of interest (assumed) Official rate of interest 3.0% Alter on underpaid tax 3.0% Rate of interest on underpaid tax 3.0% Rate of interest on overpaid tax 3.0% Stamp duty land tax \$\frac{1}{2}\$\$ \$\frac{1}{2}\$\$\$ \$\frac{1}{2}\$\$\$\$ \$\frac{1}{2}\$	•				
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Class 1 Employee £1 − £7,755 per year Nil £7,756 − £41,450 per year £1.2.0 £41,451 and above per year 2.0 Class 1 Employer £1 − £7,696 per year Nil £7,697 and above per year 13.8 Class 1A 13.8 Class 2 £2.70 per week Small earnings exception limit £5,725 Class 4 £1 − £7,755 per year Nil £7,756 − £41,450 per year 9.0 £41,451 and above per year 2.0 Rates of interest (assumed) Official rate of interest 3.0% Alter on underpaid tax 3.0% Rate of interest on underpaid tax 3.0% Rate of interest on overpaid tax 3.0% Stamp duty land tax \$\frac{1}{2}\$\$ \$\frac{1}{2}\$\$\$ \$\frac{1}{2}\$\$\$\$ \$\frac{1}{2}\$					
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E41,451 and above per year 2.0 Class 1 Employer £1 − £7,696 per year 13.8 Class 1A 13.8 Class 2 £2.70 per week 5mall earnings exception limit £5,725 Class 4 £1 − £7,755 per year Nil £7,756 − £41,450 per year 9.0 £41,451 and above per year 2.0 Rates of interest (assumed) Official rate of interest an underpaid tax 3.0% Rate of interest on underpaid tax 3.0% Rate of interest on verpaid tax 0.5% Stamp duty land tax Stamp duty land tax \$\frac{1}{2}\$	Class 1 Employee				
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£7,697 and above per year Class 1A Class 2 £2.70 per week Small earnings exception limit £5,725 Class 4 £1 - £7,755 per year £7,756 - £41,450 per year £41,451 and above per year 9.0 £41,451 and above per year 9.0 fficial rate of interest (assumed) Official rate of interest on underpaid tax Rate of interest on overpaid tax Rate of interest on overpaid tax Stamp duty land tax £150,000 or less (1) £150,000 - £250,000 1 £250,001 - £250,000 1 £250,001 - £250,000 2 £2,000,001 or more (2) (1) For residential property, the nil rate is restricted to £125,000. (2) The 5% and 7% rates apply to residential properties only. The 4% rate applies to all non-residential properties where the consideration is in excess of £500,000. Stamp duty 13.8 13.8 13.8 13.8 14.8 15.9 15.7 15.7 15.7 15.7 15.7 15.7 15.7 15.7 15.7 15.7 15.8		£41,451 and above per year	2.0		
£7,697 and above per year Class 1A Class 2 £2.70 per week Small earnings exception limit £5,725 Class 4 £1 - £7,755 per year £7,756 - £41,450 per year £41,451 and above per year 9.0 £41,451 and above per year 9.0 fficial rate of interest (assumed) Official rate of interest on underpaid tax Rate of interest on overpaid tax Rate of interest on overpaid tax Stamp duty land tax £150,000 or less (1) £150,000 - £250,000 1 £250,001 - £250,000 1 £250,001 - £250,000 2 £2,000,001 or more (2) (1) For residential property, the nil rate is restricted to £125,000. (2) The 5% and 7% rates apply to residential properties only. The 4% rate applies to all non-residential properties where the consideration is in excess of £500,000. Stamp duty 13.8 13.8 13.8 13.8 14.8 15.9 15.7 15.7 15.7 15.7 15.7 15.7 15.7 15.7 15.7 15.7 15.8					
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Class 2		£7,697 and above per year	13.8		
Class 2	Olasa 1 A		12.0		
Small earnings exception limit £5,725 Class 4 £1 − £7,755 per year $£7,756 - £41,450$ per year 9.0 $£41,451$ and above per year 2.0 Rates of interest (assumed) Official rate of interest 4.0% 3.0% Rate of interest on underpaid tax 3.0% Rate of interest on overpaid tax 0.5% Stamp duty land tax		00.70	13.8		
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