



ACCA



MAKING THE **BEST USE OF THE**  
**TAX TABLES** IN YOUR ATX-UK EXAM



Think Ahead

# Making the best use of the tax tables in your ATX-UK exam

When preparing for the ATX-UK exam, it is essential that you become familiar with the reference information which is provided to you within the computer based exam (CBE) software, and that you are able to make the best use of this when answering questions.

This reference material, commonly known as the 'tax tables', is a schedule of rates and allowances relevant to the Finance Act which is being examined in that particular session.

Efficient use of the tax tables within the exam can:

- Reduce the amount of information you need to learn
- Improve the accuracy of your answers
- Reduce demands upon your time.

## WHERE DO I FIND THE ATX-UK TAX TABLES BEFORE THE EXAM?

As the tax tables are different for each exam year, you should ensure that you have access to the version applicable to the exam session for which you will be sitting.

This [link](#) to the ACCA global website takes you to the most recent ATX-UK tax tables.

The name of the PDF document will contain the exam sessions to which it relates to assist you in selecting the correct one.

You can also find a version of the tax tables in the front of the study materials produced by our Approved Content Providers, BPP Learning Media and Kaplan Publishing.

## HOW DO I MAKE THE BEST USE OF THE TAX TABLES?

Get into the habit of using the tax tables when practising questions, thereby:

- Familiarising yourself with the content
- Applying them appropriately
- Avoid wasting your study time committing unnecessary detail to memory

If you always have the tax tables easily available when practising questions, you will get accustomed to using them.

It is equally important to understand which information is not included within the tax tables, so that you make sure to learn this, and are not searching the tax tables during your exam for information which isn't included.

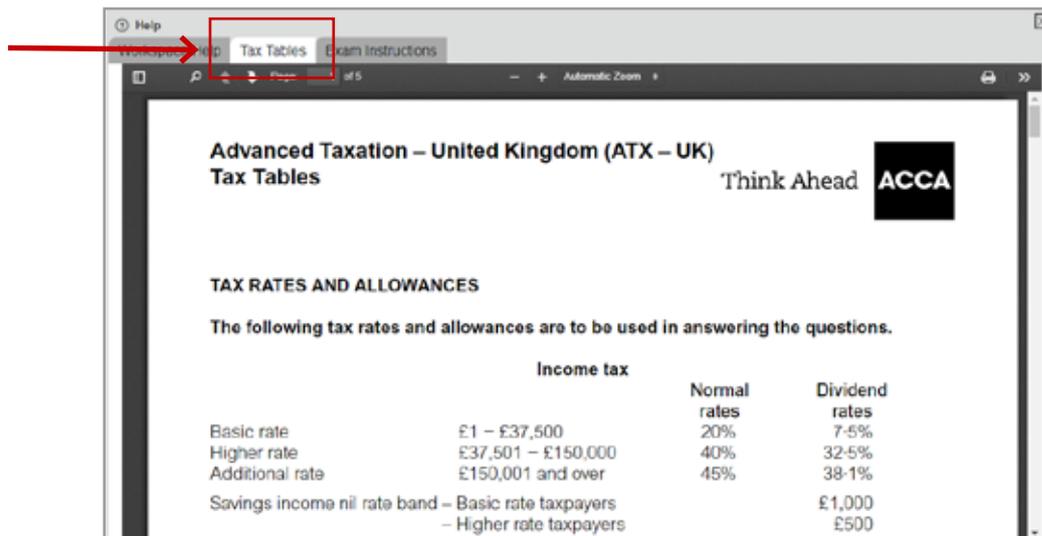
As the ATX-UK exam is a CBE, take the time to become used to working with an onscreen version of the tax tables as your exam date approaches. You can do this using the [ACCA Practice Platform](#), which replicates the CBE environment that you will experience on exam day, including the way in which the tax tables are accessed.

**WHERE DO I FIND THE TAX TABLES DURING MY EXAM?**

The tax tables can be accessed at any point in the exam by clicking on the Help/Tax tables icon located at the bottom left of the main question screen.



This takes you to the standard Help screen, which contains three tabs along the top. Clicking on the second of these tabs will open up the tax tables. (Please note that the screenshot below is for illustrative purposes only).



Within the CBE environment, the ATX-UK tax tables will be presented as a single continuous document, and you can use the right hand scroll button to move down through the full content. In addition, the icons along the top offer the following functionality:

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Allows you to display thumbnail images of each of the pages on the left hand side in order to help you to navigate your way around the document
- 

Search function enabling you to locate particular words within the document
- 

Undo/redo function – enables you to go back and forward in order to retrace your progress through the document
- 

Takes you to a specific page within the document
- 

Allows you to zoom in, or out, of the document or to set the zoom to a specific percentage.

Standard CBE functionality applies to the window in which the tax tables are displayed meaning that it can be resized and moved around the screen such that it is still visible when other parts of the question are being viewed, or work on the answer is underway (cascaded or tiled).



**Why don't you go on to the Practice Platform now and experiment with opening the tax tables, using the icons along the top, and resizing and relocating them around the screen?**

Additional help and support on other aspects of the Practice Platform can be found on the ACCA Global website [here](#).

#### **IS THERE ANYTHING ELSE I NEED TO KNOW?**

- The information provided in the tax tables is based on a particular Finance Act and you should assume that those rates remain the same for any past or future tax years, or accounting periods, unless the question tells you otherwise. You will be reminded of this assumption in the introductory screens in your CBE.

For example, the standard inheritance tax nil rate band of £325,000 is provided within the tax tables – if a scenario is tested which goes back to a year in which the nil rate band was a different amount, this information will be provided to you within the question itself.

- There are certain factual details which are included in the tax tables which can provide you with very useful assistance when attempting questions.

For example, when considering UK residence, the number of days required to be spent in the UK based on the sufficient ties test are provided, as are the key conditions for the different levels of remittance basis charge.

- Remember, the ATX-UK tax tables have been specifically compiled for your syllabus; if you are unsure of the relevance of a particular piece of information, you should aim to go back and review it in your study material since it may well indicate a gap in your underlying knowledge of a particular syllabus area.

For example, do you remember how to apply the car benefit percentages? Or are you aware of the relevance of the pension scheme limits which also appear further down on the same page?

- If you are deferring or retaking an exam, especially from March to June, be sure to locate and familiarise yourself with the most up to date tax tables, as the Finance Act which is examinable will have changed. The Finance Act article released on the ACCA website will summarise any key amendments which have been made to the tax tables as part of the update process.

